

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On March 18, 2008, I caused to be served the document listed below upon the parties listed on Exhibit A hereto via overnight mail:

- 1) Debtors' Omnibus Reply In Support Of Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification Nd Modified Claim Asserting Reclamation ("Debtors' Omnibus Reply In Support Of Twenty-Sixth Omnibus Claims Objection") (Docket No. 13153) [a copy of which is attached hereto as Exhibit B]

On March 18, 2008, I caused to be served the document listed below upon the parties listed on Exhibit C hereto via overnight mail:

- 2) Debtors' Omnibus Reply In Support Of Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments ("Debtors' Omnibus Reply In Support Of Twenty-Seventh Omnibus Claims Objection") (Docket No. 13155) [a copy of which is attached hereto as Exhibit D]

Dated: March 20, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 20th day of March, 2008, by  
Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who  
appeared before me.

Signature: /s/ L. Maree Sanders

Commission Expires: 10/1/09

# **EXHIBIT A**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee

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Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
Louisiana Dept of Revenue	Collections Division Bankruptcy Section	PO Box 66658	Baton Rouge	LA	70896

## **EXHIBIT B**

Hearing Date: March 19, 2008

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
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Kayalyn A. Marafioti (KM 9632)  
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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

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Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-SIXTH OMNIBUS  
OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS, (B) UNTIMELY CLAIMS  
NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY  
CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION  
AND MODIFIED CLAIM ASSERTING RECLAMATION

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-SIXTH  
OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this Omnibus Reply In Support Of Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (Docket No. 12686) (the "Twenty-Sixth Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twenty-Sixth Omnibus Claims Objection on February 15, 2008, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because they (i) were duplicative of other Claims or have been amended or superseded by later-filed Claims, (ii) assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (iii) were filed by taxing authorities and assert liabilities or dollar amounts that are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (iv) were untimely filed pursuant to the Bar Date Order, and (v) were filed by taxing authorities and were untimely filed pursuant to the Bar Date Order, and (b) revising the (i) amount or classification, and/or changing the identity of the alleged Debtor, with respect to certain Claims and (ii) amount and classification with respect to a Claim which is subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and other claims

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twenty-Fifth Omnibus Claims Objection.

which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twenty-Sixth Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twenty-Sixth Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on March 12, 2008.

3. As of March 17, 2008 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 10 timely-filed formal docketed responses and one undocketed response (collectively, the "Responses") to the Twenty-Sixth Omnibus Claims Objection. In the aggregate, the Responses cover 17 Claims. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the 17 Claims for which a Response was filed. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the 17 Claims covered by the Responses will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

4. Attached hereto as Exhibit B is a revised proposed order (the "Revised Proposed Order"),<sup>2</sup> which reflects the adjournment of the hearings with respect to the Claims for

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twenty-Sixth Omnibus Claims Objection.

which Responses were filed or received by the Debtors. Such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

5. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twenty-Sixth Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

6. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

WHEREFORE the Debtors respectfully request that this Court (a) enter the Revised Order, (b) adjourn the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) grant the Debtors such other and further relief as is just.

Dated: New York, New York  
March 18, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

**Exhibit A**

**In re Delphi Corporation, et al., Case No. 05-44481 (RDD)**

***Responses To The Debtors' Twenty-Sixth Omnibus Claims Objection  
Organized By Respondent<sup>1</sup>***

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
1.	City of Pharr (Docket No. 12769)	16790	City of Pharr, Texas ("Pharr") disagrees with the Debtors' Twenty-Sixth Omnibus Claims Objection (the "Objection") to disallow and expunge proof of claim no. 16790. Pharr asserts that it did not receive adequate notice of the filing of the bankruptcy case and therefore should not be bound by the bar date. Pharr further asserts that even if its claim is disallowed, its tax liens will survive and the Debtors will be required to segregate all assets and/or proceeds from the sale of any assets encumbered by its tax liens.	Untimely tax claims	Adjourn
2.	Rosalyn Motley (Docket No. 12949)	16794	Rosalyn Motley ("Motley") disagrees with the Debtors' Objection to disallow and expunge proof of claim no. 16794. Motley asserts that proof of claim no. 11184 was timely filed and disallowed pursuant to the Third Omnibus Claims Objection Order (Docket No. 6224). Motley appears to argue that because the Debtors were aware of (i) the underlying action pending in the Northern District of Alabama Western Division, and (ii) the timely filed but disallowed proof of claim no. 11184, the Debtors fail to meet	Untimely books and records claims	Adjourn

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<sup>1</sup> This chart reflects all Responses entered on the docket as of Monday, March 17, 2008 at 12:00 p.m. (prevailing Eastern time).

<sup>2</sup> This chart reflects all resolutions or proposals as of Monday, March 17, 2008 at 12:00 p.m. (prevailing Eastern time).

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
		their burden in objecting to proof of claim no. 16794. Motley further asserts that proof of claim no. 16794 should be estimated and allowed in the amount of \$40,000.00. Motley attaches a copy of the complaint filed in the underlying action.		
3. American Aikoku Alpha (Docket No. 13013)	a) 16783 b) 16796	American Aikoku Alpha ("Aikoku") disagrees with the Debtors' Objection to disallow and expunge its proofs of claim as untimely. Aikoku asserts that it submitted a reclamation demand letter to the Debtors' on October 17, 2005. Aikoku further asserts that its reclamation demand letter (i) operates as a valid informal proof of claim and (ii) that untimely filed proof of claim 16783 therefore amends the timely informal proof of claim. Aikoku attaches its reclamation demand letter and proof of claim no. 16783.	a) Untimely claims b) Duplicate or amended claims	Adjourn
4. Futaba Corporation Of America (As Successor By Merger To Trans-Tron Ltd., Inc.) (Docket No. 13039)	9263	Futaba Corporation of America ("Futaba"), as successor by merger to Trans-Tron Ltd., Inc., disagrees with the Debtors' Objection to reduce proof of claim no. 9263 from \$2,901,601.14 (of which \$2,713,191.25 was an unsecured claim and \$188,409.89 was a priority reclamation claim) to an unsecured claim in the amount of \$660,882.60. Futaba asserts that the Debtors have not produced sufficient evidence to rebut the <u>prima facie</u> validity of proof of claim no. 9263.	Modified claims asserting reclamation	Adjourn
5. Harman Becker Automotive Systems, Inc. (Docket No. 13052)	6606	Harman Becker Automotive Systems, Inc. ("Harman") disagrees with the Debtors' Objection to reduce proof of claim no. 6606 from \$191,024.66 to \$181,360.63. Harman asserts that the Debtors have not produced any evidence to rebut the <u>prima facie</u> validity of proof of claim no. 6606. Harman attaches new additional documentation in support of	Claims subject to modification	Adjourn

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
		its claim.		
6. Louisiana Department Of Revenue (Docket No. 13077)	16707	The Louisiana Department of Revenue ("Louisiana DOR") disagrees with the Debtors' Objection to disallow and expunge proof of claim no. 16707, which was asserted as a priority tax claim in the amount of \$7,436.36. Louisiana DOR argues that each of the factors for excusable neglect outlined in <u>Pioneer Investment Services v. Brunswick Associates Limited Partnership</u> , 507 U.S. 380 (1993) supports allowance of proof of claim no. 16707.	Untimely tax claims	Adjourn
7. TGI Direct Inc. (Docket No. 13084)	16780	TGI Direct Inc. ("TGI") disagrees with the Debtors' Objection to disallow and expunge proof of claim no. 16780. TGI asserts that proof of claim no. 16780 is supported by separate consideration and documentation.	Duplicate or amended claims	Adjourn
8. City Of Dayton, Ohio (Docket No. 13092)	16440	The City of Dayton, Ohio ("Dayton") disagrees with the Debtors' Objection to disallow and expunge proof of claim no. 16440. Dayton appears to assert that proof of claim no. 16440 amends previously filed proof of claim no. 16404. Dayton argues that proof of claim no. 16440 should be deemed timely filed pursuant to <u>Pioneer Investment Services v. Brunswick Associates Limited Partnership</u> , 507 U.S. 380 (1993). In the alternative, Dayton asserts that the Court should reconsider previously expunged proof of claim no. 16404 based on excusable neglect.  Dayton further asserts (i) that it was unaware that proof of claim no. 16404 was expunged on the Debtors' Thirteenth Omnibus Claims Objection and (ii) that it is "unclear" whether Dayton was ever served with the Debtors'	Untimely tax claims	Adjourn

RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
9. United States of America (Docket No. 13121)	16753, 16754	<p>Thirteenth Omnibus Claims Objection.</p> <p>The United States Attorney for the Southern District of New York (the "United States"), disagrees with the Debtors' Objection to disallow proof of claim no. 16753, which was filed by the Equal Employment Opportunity Commission (the "EEOC") and proof of claim no. 16754, which was filed on behalf of Stanley N. Straughter ("Straughter").</p> <p>Firstly, the United States asserts that both proof of claim no. 16753 and proof of claim no. 16754 are administrative expense claims that are not subject to the bar date. Secondly, the United States further asserts that at the February 29, 2008 hearing, counsel for the Debtors orally withdrew their Objection to the Straughter claim and any postpetition claim filed by the EEOC, therefore the Debtors are estopped from objecting on timeliness grounds. Thirdly, the United States argues that Straughter (i) was never served with the Bar Date Order and (ii) had no claim at the time the Bar Date Notice was served via publication.</p> <p>The United States further asserts that the Debtors have failed to produce evidence sufficient to rebut the <u>prima facie</u> validity of proofs of claim nos. 16753 and 16754. The United States reattaches the proofs of claim and new additional supporting documentation.</p>	Untimely books and records claims	Adjourn
10. Audrey Amort (Docket No. 13131)	9221	Audrey Amort ("Amort") disagrees with the Debtors' Objection to disallow and expunge proof of claim no. 9221 as duplicative of proof of claim no. 16768. Amort asserts (i)	Duplicate or amended claims	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
			that the proper amount of her claim is \$105,672.90 and (ii) that she has no knowledge of proof of claim no. 16768.		
11.	Apple Inc., Apple Computer International, and Hon Hai Precision Industry Company Ltd. (Undocketed)	13926, 16622, 16624, 16770, and 16775	Apple Inc., Apple Computer International, and Hon Hai Precision Industry Company Ltd. (collectively, "Apple") and the Debtors are currently negotiating a stipulation resolving the Debtors' Objection as to proofs of claim nos. 13926, 16622, 16624, 16770, and 16775. Proof of claim no. 16778 will be treated as Apple's surviving claim.	Duplicate or amended claims	Adjourn

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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: In re : Chapter 11  
: :  
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
: :  
: Debtors. : (Jointly Administered)  
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
(I) DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR  
AMENDED CLAIMS, (B) UNTIMELY CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS AND RECORDS, AND (C) UNTIMELY CLAIMS AND  
(II) MODIFYING (A) CLAIMS SUBJECT TO MODIFICATION AND (B)  
MODIFIED CLAIM ASSERTING RECLAMATION IDENTIFIED IN  
TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And  
Fed. R. Bankr. P. 3007 To Certain Claims, dated February 15, 2008 (the "Twenty-Sixth Omnibus  
Claims Objection")<sup>1</sup> (Docket No. 12686), of Delphi Corporation ("Delphi") and certain of its  
subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases  
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Sixth  
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause  
appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-Sixth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C-1, C-2, and D hereto was properly and timely served with a copy of the Twenty-Sixth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Sixth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Sixth Omnibus Claims Objection. No other or further notice of the Twenty-Sixth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Sixth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Sixth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Sixth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

E. The Claims listed on Exhibit B-2 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").

F. The Claims listed on Exhibit C-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

G. The Tax Claims listed on Exhibit C-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

H. The Claim listed on Exhibit D hereto is overstated and was filed and docketed against the wrong Debtors (the "Claim Subject To Modification").

I. The relief requested in the Twenty-Sixth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Untimely Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Books And Records Tax Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

5. Each Untimely Tax Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D hereto shall not be entitled to (a) recover for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claim Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit F hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D, E-5, and E-6 and Exhibit G sets forth each of the Claims referenced on Exhibits A, B-1, B-2, C-1, C-2, D, E-1, E-2, E-3, E-4, E-5, and E-6 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. The hearing regarding the objection to the Claim listed on Exhibits E-1, E-2, E-3, E-4, E-5, and E-6 hereto, for which a Response to the Twenty-Sixth Omnibus Claims Objection has been filed or received by the Debtors and which has not been resolved by the parties, shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Sixth Omnibus Claims Objection; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Sixth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Sixth Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C-1, C-2, D, E-1, E-2, E-3, E-4, E-5, and E-6 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Sixth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Sixth Omnibus Claims Objection.

Dated: New York, New York  
March \_\_\_, 2008

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UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

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Main Document

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
<p>Claim Number: 16782</p> <p>Date Filed: 01/14/2008</p> <p>Creditor's Name and Address:</p> <p>AMETEK PITTMAN INC</p> <p>343 GODSHALL DR</p> <p>HARLEYSVILLE, PA 19438</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority</p> <p>Administrative:</p> <p>Unsecured: \$713.80</p> <p>Total: \$713.80</p>	<p>Claim Number: 1077</p> <p>Date Filed: 12/08/2005</p> <p>Creditor's Name and Address:</p> <p>AMETEK PITTMAN INC F K A</p> <p>PENNINGENGINEERING MOTION TECHNOLOGIES</p> <p>PITTMAN DIVISION</p> <p>343 GODSHALL DR</p> <p>HARLEYSVILLE, PA 19438</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$713.80</p> <p>Administrative:</p> <p>Unsecured:</p> <p>Total: \$713.80</p>
<p>Claim Number: 16781</p> <p>Date Filed: 01/14/2008</p> <p>Creditor's Name and Address:</p> <p>AMETEK PITTMAN INC</p> <p>343 GODSHALL DR</p> <p>HARLEYSVILLE, PA 19438</p>	<p>Debtor: DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)</p> <p>Secured:</p> <p>Priority</p> <p>Administrative:</p> <p>Unsecured: \$55,503.21</p> <p>Total: \$55,503.21</p>	<p>Claim Number: 729</p> <p>Date Filed: 11/21/2005</p> <p>Creditor's Name and Address:</p> <p>AMETEK PITTMAN INC F K A PENN</p> <p>ENGINEERING MOTION TECHNOLOGIES</p> <p>PITTMAN DIVISION</p> <p>343 GODSHALL DR</p> <p>HARLEYSVILLE, PA 19438</p>	<p>Debtor: DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)</p> <p>Secured:</p> <p>Priority: \$55,503.21</p> <p>Administrative:</p> <p>Unsecured:</p> <p>Total: \$55,503.21</p>
<p>Claim Number: 12333</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS</p> <p>INDEPENDENT FIDUCIARY FOR ASE</p> <p>MANUFACTURING RETIREMENT PROGRAM</p> <p>700 12TH ST NW STE 700</p> <p>WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16785</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS</p> <p>INDEPENDENT FIDUCIARY FOR ASE</p> <p>MANUFACTURING RETIREMENT PROGRAM</p> <p>700 12TH ST NW STE 700</p> <p>WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$1,344,586.00</p> <p>Administrative:</p> <p>Unsecured:</p> <p>Total: \$1,344,586.00</p>
<p>Claim Number: 12337</p> <p>Date Filed: 07/26/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS</p> <p>INDEPENDENT FIDUCIARY FOR DELPHI</p> <p>CORPORATION RETIREMENT PROGRAM FOR</p> <p>SALARIED EMPLOYEES</p> <p>700 12TH ST NW STE 700</p> <p>WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16789</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS</p> <p>INDEPENDENT FIDUCIARY FOR DELPHI</p> <p>CORPORATION RETIREMENT PROGRAM FOR</p> <p>SALARIED EMPLOYEES</p> <p>700 12TH ST NW STE 700</p> <p>WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>

\*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
<p>Claim Number: 12335</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI HOURLY RATE EMPLOYEES PENSION PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16788</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI HOURLY RATE EMPLOYEES PENSION PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>
<p>Claim Number: 12336</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI MECHATRONIC SYSTEMS RETIREMENT PROGRAM 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16784</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI MECHATRONIC SYSTEMS RETIREMENT PROGRAM 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$250,399.00</p> <p>Administrative:</p> <p>Unsecured:</p> <p>Total: \$250,399.00</p>
<p>Claim Number: 12334</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT BARGAINING RETIREMENT PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16786</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT BARGAINING RETIREMENT PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$1,142,140.00</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: \$1,142,140.00</p>
<p>Claim Number: 12338</p> <p>Date Filed: 07/28/2006</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT NONBARGAINING RETIREMENT PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: UNL</p> <p>Administrative:</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16787</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT NON BARGAINING RETIREMENT PLAN 700 12TH ST NW STE 700 WASHINGTON, DC 20005</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured:</p> <p>Priority: \$2,977,925.00</p> <p>Administrative:</p> <p>Unsecured:</p> <p>Total: \$2,977,925.00</p>

\*UNL denotes an unliquidated claim

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
Claim Number: 16760 Date Filed: 12/19/2007 Creditor's Name and Address: JCR INVESTMENTS LLC DANN PECAR NEWMAN & KLEIMAN PC 2300 ONE AMERICA TOWER INDIANAPOLIS, IN 46282	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: Unsecured: \$410,332.32  Total: \$410,332.32	Claim Number: 16761 Date Filed: 12/26/2007 Creditor's Name and Address: JCR INVESTMENTS LLC DANN PECAR NEWMAN & KLEIMAN PC 2300 ONE AMERICA TOWER INDIANAPOLIS, IN 46282	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: Unsecured: \$410,332.32  Total: \$410,332.32
Claim Number: 16763 Date Filed: 12/26/2007 Creditor's Name and Address: PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA, AL 35401	Debtor: DELPHI CORPORATION (05-44481)  Secured: Priority: Administrative: \$68,521.63 Unsecured:  Total: \$68,521.63	Claim Number: 16764 Date Filed: 12/28/2007 Creditor's Name and Address: PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA, AL 35401	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)  Secured: Priority: Administrative: \$68,521.63 Unsecured:  Total: \$68,521.63

Total Claims To Be Expunged:

Total Asserted Amount To Be Expunged:

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\$535,070.95

\*UNL denotes an unliquidated claim

**EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ALEX A DAVIDSON 15212 OUTLOOK ST OVERLAND PARK, KS 66223	16762	Secured: \$35,000.00 Priority: Administrative: Unsecured: _____ Total: \$35,000.00	12/26/2007	DELPHI CORPORATION (05-44481)
CITY OF BROOKHAVEN WATKINS LUDLAM WINTER & STENNIS PA PO BOX 427 JACKSON, MS 39205-0427	16743	Secured: Priority: Administrative: Unsecured: \$93,950.00 Total: \$93,950.00	11/13/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON, CT 06484-5151	16766	Secured: Priority: Administrative: \$854.51 Unsecured: _____ Total: \$854.51	01/07/2008	DELPHI CORPORATION (05-44481)

**Total: 3 \$129,804.51**

**EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COUNTY OF DENTON CITY OF SANGER A MUNICIPAL CORPORATION SANGER INDEPENDENT SCHOOL DISTRICT MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	16792	Secured: Priority: Administrative: \$52.32 Unsecured: Total: \$52.32	01/23/2008	DELPHI CORPORATION (05-44481)
PEYTON C COCHRANE TAX COLLECTOR 714 GREENSBORO AVE RM 124 TUSCALOOSA, AL 35401	16764	Secured: Priority: Administrative: \$68,521.63 Unsecured: Total: \$68,521.63	12/28/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
PRINCE GEORGES COUNTY MARYLAND 6801 KENILWORTH AVE STE 400 RIVERDALE, MD 20737-1385	16791	Secured: Priority: Administrative: \$584.27 Unsecured: Total: \$584.27	01/18/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**Total: 3 \$69,158.22**

**EXHIBIT C - UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HANSEN BALK STEEL TREATING CO 1230 MONROE AVE NW GRAND RAPIDS, MI 49505-4690	16776	Secured: Priority: Administrative: Unsecured: <u>\$1,631.52</u> Total: <u>\$1,631.52</u>	01/11/2008	DELPHI CORPORATION (05-44481)
LORRAINE F BARNUM 4810 BRIARCLIFF SQ APT NO 6 HONEOYE, NY 14471-9686	16777	Secured: Priority: <u>\$200,000.00</u> Administrative: Unsecured: <u>                    </u> Total: <u>\$200,000.00</u>	01/11/2008	DELPHI CORPORATION (05-44481)
UNIWELL WELLROHR GMBH SIEGELFELDER STRASSE 1 EBERN, D-96106 GERMANY	16793	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/23/2008	DELPHI CORPORATION (05-44481)
WASHINGTON ANITA 3966 POTOMAC DR APT 3 MEMPHIS, TN 38128-5518	16765	Secured: Priority: Administrative: Unsecured: <u>UNL</u> Total: <u>UNL</u>	01/04/2008	DELPHI CORPORATION (05-44481)

**Total: 4 \$201,631.52**

\*UNL denotes an unliquidated claim

EXHIBIT D - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10824 Date Filed: 07/25/2006 Docketed Total: \$79,343.84 Filing Creditor Name and Address: OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ONE OWENS CORNING PKWY TOLEDO, OH 43659		Claim Holder Name and Address OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS ONE OWENS CORNING PKWY TOLEDO, OH 43659  Case Number* 05-44481  Secured Priority Unsecured \$79,343.84 \$79,343.84	   Modified Total: \$78,935.00  Case Number* 05-44640  Secured Priority Unsecured \$78,935.00 \$78,935.00
			Total Claims To Be Modified: 1 Total Amount As Docketed: \$79,343.84 Total Amount As Modified: \$78,935.00

\*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
<p>Claim Number: 16796</p> <p>Date Filed: 01/29/2008</p> <p>Creditor's Name and Address:</p> <p>AMERICAN AIKOKU ALPHA INC C O MASUDA FUNAI EIFERT &amp; MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$429,525.84</p> <p>Priority: \$429,525.84</p> <p>Administrative: \$429,525.84</p> <p>Unsecured: \$429,525.84</p> <p>Total: \$429,525.84</p>	<p>Claim Number: 16783</p> <p>Date Filed: 01/16/2008</p> <p>Creditor's Name and Address:</p> <p>AMERICAN AIKOKU ALPHA INC C O MASUDA FUNAI EIFERT &amp; MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$5,823.94</p> <p>Priority: \$5,823.94</p> <p>Administrative: \$423,701.90</p> <p>Unsecured: \$423,701.90</p> <p>Total: \$429,525.84</p>
<p>Claim Number: 13926</p> <p>Date Filed: 07/31/2006</p> <p>Creditor's Name and Address:</p> <p>APPLE COMPUTER INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: UNL</p> <p>Priority: \$5,578,615.86</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$5,578,615.86</p>	<p>Claim Number: 16778</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>
<p>Claim Number: 16775</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>	<p>Claim Number: 16778</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>
<p>Claim Number: 16770</p> <p>Date Filed: 01/08/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>	<p>Claim Number: 16778</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>

\*UNL denotes an unliquidated claim

EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS

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CLAIM TO BE EXPUNGED *		SURVIVING CLAIM *	
<p>Claim Number: 16622</p> <p>Date Filed: 07/05/2007</p> <p>Creditor's Name and Address:</p> <p>APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: UNL</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16778</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>
<p>Claim Number: 16624</p> <p>Date Filed: 07/10/2007</p> <p>Creditor's Name and Address:</p> <p>APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: UNL</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: UNL</p>	<p>Claim Number: 16778</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD SENIOR COUNSEL APPLE INC 1 INFINITE LOOP CUPERTINO, CA 95014</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$7,035,552.42</p> <p>Priority: UNL</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$7,035,552.42</p>
<p>Claim Number: 9221</p> <p>Date Filed: 07/10/2006</p> <p>Creditor's Name and Address:</p> <p>AUDREY AMORT CARBRERA 730 BOUNTY DR 3018 FOSTER CITY, CA 94404</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$79,362.00</p> <p>Priority: \$79,362.00</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$79,362.00</p>	<p>Claim Number: 16768</p> <p>Date Filed: 01/07/2008</p> <p>Creditor's Name and Address:</p> <p>AUDREY AMORT CARBRERA 730 BOUNTY DR 3018 FOSTER CITY, CA 94404</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$105,672.90</p> <p>Priority: \$105,672.90</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$105,672.90</p>
<p>Claim Number: 16780</p> <p>Date Filed: 01/10/2008</p> <p>Creditor's Name and Address:</p> <p>TGI DIRECT INC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439</p>	<p>Debtor: DELPHI CORPORATION (05-44481)</p> <p>Secured: \$24,459.00</p> <p>Priority: \$24,459.00</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$24,459.00</p>	<p>Claim Number: 8929</p> <p>Date Filed: 07/05/2006</p> <p>Creditor's Name and Address:</p> <p>TGI DIRECT INC 5365 HILL 23 DR FLINT, MI 48507</p>	<p>Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)</p> <p>Secured: \$68,364.68</p> <p>Priority: \$68,364.68</p> <p>Administrative: UNL</p> <p>Unsecured: UNL</p> <p>Total: \$68,364.68</p>

Total Claims To Be Expunged:  
Total Asserted Amount To Be Expunged:

\$20,183,067.90

\*UNL denotes an unliquidated claim

**EXHIBIT E-2 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ROSALYN MOTLEY WIGGINS CHILDS QUINN & PANTAZIS LLC THE KRESS BLDG 301 19TH ST N BIRMINGHAM, AL 35203	16794	Secured: Priority: Administrative: Unsecured: \$40,000.00 Total: \$40,000.00	02/07/2008	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
STANLEY N STRAUGHTER PO BOX 19391 ROCHESTER, NY 14619	16754	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 33 WHITEHALL ST NEW YORK, NY 10004	16753	Secured: Priority: Administrative: UNL Unsecured: UNL Total: UNL	12/18/2007	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>3</b>		<b>\$40,000.00</b>

\*UNL denotes an unliquidated claim

**EXHIBIT E-3 - ADJOURNED UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC C O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16783	Secured: Priority: \$5,823.94 Administrative: Unsecured: \$423,701.90 Total: \$429,525.84	01/16/2008	DELPHI CORPORATION (05-44481)
<b>Total:</b>		<b>1</b>		<b>\$429,525.84</b>

**EXHIBIT E-3 - ADJOURNED UNTIMELY TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CITY OF DAYTON OHIO ATTN TAX COLLECTIONS 101 W 3RD ST DAYTON, OH 45402	16640	Secured: Priority: \$427,534.25 Administrative: Unsecured: _____ Total: \$427,534.25	08/13/2007	DELPHI CORPORATION (05-44481)
CITY OF PHARR LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 78741 PO BOX 17428 AUSTIN, TX 78760-7428	16790	Secured: \$411.48 Priority: Administrative: Unsecured: _____ Total: \$411.48	01/18/2008	DELPHI CORPORATION (05-44481)
STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	16707	Secured: Priority: \$7,436.36 Administrative: Unsecured: _____ Total: \$7,436.36	09/17/2007	DELPHI CORPORATION (05-44481)

**Total: \$ ) 3\$5,\$42.09**

EXHIBIT E-5 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6606 Date Filed: 05/22/2006 Docketed Total: \$191,024.66 Filing Creditor Name and Address: HARMAN BECKER AUTOMOTIVE SYSTE HARMAN KARDON 1201 S OHIO ST MARTINSVILLE, IN 46151-2914		Claim Holder Name and Address HARMAN BECKER AUTOMOTIVE SYSTE HARMAN KARDON 1201 S OHIO ST MARTINSVILLE, IN 46151-2914 Case Number* 05-44481 Docketed Total: \$191,024.66 Priority Secured Unsecured \$191,024.66	Modified Total: \$181,360.63 Priority Secured Unsecured \$181,360.63
			Total Claims To Be Modified: 1 Total Amount As Docketed: \$191,024.66 Total Amount As Modified: \$181,360.63

\*See Exhibit F for a listing of debtor entities by case number.

EXHIBIT E-6 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
Claim: 9263 Date Filed: 07/11/2006 Docketed Total: \$2,901,601.14 Filing Creditor Name and Address: TRANS TRON LTD INC 101 ELECTRONICS BLVD SW HUNTSVILLE, AL 35826	Claim Holder Name and Address BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVENUE NEW YORK, NY 10179  <div>Case Number* 05-44481</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div>\$188,409.89</div> <div>\$2,052,308.65</div> <div>\$2,052,308.65</div>	Modified Total: \$1,646,316.31  <div>Case Number* 05-44640</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div>\$9,609.15</div> <div>\$1,636,707.16</div> <div>\$1,636,707.16</div>
	Claim Holder Name and Address TRANS TRON LTD INC 101 ELECTRONICS BLVD SW HUNTSVILLE, AL 35826  <div>Case Number* 05-44481</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div>UNL</div> <div>\$660,882.60</div> <div>\$660,882.60</div>	Modified Total: \$660,882.60  <div>Case Number* 05-44640</div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div>\$0.00</div> <div>\$660,882.60</div> <div>\$660,882.60</div>
		Total Claims To Be Modified: 1 Total Amount As Docketed: \$2,901,601.14 Total Amount As Modified: \$2,307,198.91

In re Delphi Corporation, et al.

Twenty-Sixth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit F - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit G - Claimants And Related Claims Subject To Twenty-Sixth Omnibus Claims Objection

Claimant	Claim	Exhibit
ALEX A DAVIDSON	16762	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT E-3 - ADJOURNED UNTIMELY CLAIMS
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
AMETEK PITTMAN INC	16781	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
AMETEK PITTMAN INC	16782	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
APPLE COMPUTER INC	13926	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16770	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
APPLE INC APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16775	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16622	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
APPLE INC FORMERLY KNOWN AS APPLE COMPUTER INTERNATIONAL AND HON HAI PRECISION INDUSTRY COMPANY LTD	16624	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
AUDREY AMORT CARBRERA	9221	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
BEAR STEARNS INVESTMENT PRODUCTS INC/TRANS TRON LTD INC	9263	EXHIBIT E-6 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION
CITY OF BROOKHAVEN	16743	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
CITY OF DAYTON OHIO	16640	EXHIBIT E-4 - ADJOURNED UNTIMELY TAX CLAIMS
CITY OF PHARR	16790	EXHIBIT E-4 - ADJOURNED UNTIMELY TAX CLAIMS
COUNTY OF DENTON CITY OF SANGER A MUNICIPAL CORPORATION SANGER INDEPENDENT SCHOOL DISTRICT	16792	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR ASEC MANUFACTURING RETIREMENT PROGRAM	12333	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI CORPORATION RETIREMENT PROGRAM FOR SALARIED EMPLOYEES	12337	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI HOURLY RATE EMPLOYEES PENSION PLAN	12335	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR DELPHI MECHATRONIC SYSTEMS RETIREMENT PROGRAM	12336	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT BARGAINING RETIREMENT PLAN	12334	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

Exhibit G - Claimants And Related Claims Subject To Twenty-Sixth Omnibus Claims Objection

Claimant	Claim	Exhibit
FIDUCIARY COUNSELORS INC AS INDEPENDENT FIDUCIARY FOR PACKARD HUGHES INTERCONNECT NONBARGAINING RETIREMENT PLAN		
HANSEN BALK STEEL TREATING CO	12338	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
	16776	EXHIBIT C - UNTIMELY CLAIMS
	6606	EXHIBIT E-5 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION
HARMAN BECKER AUTOMOTIVE SYSTE	16760	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
JCR INVESTMENTS LLC	16777	EXHIBIT C - UNTIMELY CLAIMS
LORRAINE F BARNUM		
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	EXHIBIT D - CLAIMS SUBJECT TO MODIFICATION
PEYTON C COCHRANE TAX COLLECTOR	16763	EXHIBIT A - DUPLICATE OR AMENDED CLAIMS
PEYTON C COCHRANE TAX COLLECTOR	16764	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
PITNEY BOWES CREDIT CORPORATION	16766	EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS
PRINCE GEORGES COUNTY MARYLAND	16791	EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS
		EXHIBIT E-2 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS
ROSALYN MOTLEY	16794	CLAIMS
		EXHIBIT E-2 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS
STANLEY N STRAUGHTER	16754	CLAIMS
STATE OF LOUISIANA LOUISIANA DEPARTMENT OF REVENUE	16707	EXHIBIT E-4 - ADJOURNED UNTIMELY TAX CLAIMS
TGI DIRECT INC	16780	EXHIBIT E-1 - ADJOURNED DUPLICATE OR AMENDED CLAIMS
	9263	EXHIBIT E-6 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION
TRANS TRON LTD INC	16793	EXHIBIT C - UNTIMELY CLAIMS
UNIWELL WELLROHR GMBH		
		EXHIBIT E-2 - ADJOURNED UNTIMELY BOOKS AND RECORDS CLAIMS
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16753	CLAIMS
WASHINGTON ANITA	16765	EXHIBIT C - UNTIMELY CLAIMS

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
(I) DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR  
AMENDED  
CLAIMS, (B) UNTIMELY CLAIMS NOT REFLECTED ON  
DEBTORS' BOOKS  
AND RECORDS, AND (C) UNTIMELY CLAIMS, AND (D)  
(II) MODIFYING (A) CLAIMS SUBJECT TO MODIFICATION AND (B)  
MODIFIED CLAIM ASSERTING RECLAMATION  
IDENTIFIED IN  
TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SIXTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And  
Fed. R. Bankr. P. 3007 To Certain ~~(A) Duplicate Or Amended Claims, (B) Untimely Claims Not  
Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To  
Modification And Modified Claim Asserting Reclamation~~ Claims, dated February 15, 2008 (the  
"Twenty-Sixth Omnibus Claims Objection");<sup>1</sup> (Docket No. 12686), of Delphi Corporation  
("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the  
above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the

Twenty-Sixth Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C-1, C-2, ~~D-1~~, and ~~D-2~~ hereto was properly and timely served with a copy of the Twenty-Sixth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Sixth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Sixth Omnibus Claims Objection. No other or further notice of the Twenty-Sixth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Sixth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Sixth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Sixth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

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*(cont'd from previous page)*

<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-Sixth Omnibus Claims Objection.

<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

<sup>2</sup> DeltaView comparison of pcdocs://chisr01a/587795/3 and pcdocs://chisr01a/587795/5. Performed on 3/18/2008.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B-1 contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").

E. The Claims listed on Exhibit B-2 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").

F. The Claims listed on Exhibit C-1 hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

G. The Tax Claims listed on Exhibit C-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

~~H. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").~~

~~H. I-The Claim listed on Exhibit D-2 hereto (a) (i) states the incorrect amount and is overstated, including as a result of the assertion of invalid unliquidated claims, and (ii) and was filed and docketed against the wrong Debtor, and (iii) incorrectly asserts priority status and (b) asserts a reclamation demand and the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b), a "Reclamation~~

~~Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation").~~ Debtors (the "Claim Subject To Modification").

I. ~~J.~~ The relief requested in the Twenty-Sixth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Untimely Books And Records Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Books And Records Tax Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. Each Untimely Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.

5. Each Untimely Tax Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.

~~6. — Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the~~

~~"Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties in interest.~~

6. ~~7.~~ The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-2 hereto shall not be entitled to (a) recover for ~~the Modified~~any Claim ~~Asserting Reclamation~~Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, ~~unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand,~~ and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column ~~on Exhibit D-2 hereto~~, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to hereto, subject to the Debtors' right to further object to each such ~~Modified Claim Asserting Reclamation~~ Claim Subject to Modification. The ~~Modified Claim Asserting Reclamation~~ Claim Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. ~~8.~~ For clarity, Exhibit EF hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D, E-1 and D-2, 5, and E-6 and Exhibit G sets forth each of the Claims referenced on Exhibits A, B-1, B-2, C-1, C-2, D, E-1, E-2, E-3, E-4, E-5, and E-6 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. The hearing regarding the objection to the Claim listed on Exhibits E-1, E-2, E-3, E-4, E-5, and E-6 hereto, for which a Response to the Twenty-Sixth Omnibus Claims Objection has been filed or received by the Debtors and which has not been resolved by the parties, shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order.

9. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Sixth Omnibus Claims Objection; provided, however, that solely to the extent that (a) a claimant filed duplicative claims against different Debtors for the same asserted obligation (the "Multiple Debtor Duplicative Claims") and (b) certain of such claimant's Multiple Debtor Duplicative Claims are being disallowed and expunged hereby, if one of the Multiple Debtor Duplicative Claims was originally filed against the correct Debtor, the Debtors shall not seek to have the claimant's remaining Multiple Debtor Duplicative Claim (the "Remaining Claim") disallowed and expunged solely on the basis that such Remaining Claim is asserted against the incorrect Debtor. For the avoidance of doubt, except as expressly provided in the preceding sentence, the Remaining Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that any such

Remaining Claim is asserted against the incorrect Debtor if the claimant did not file a Multiple Debtor Duplicative Claim against the correct Debtor. Nothing contained herein shall restrict the Debtors from objecting to any Remaining Claim or restrict any holder of a Remaining Claim from seeking relief from this Court for the purposes of requesting that this Court modify the Remaining Claim to assert such Remaining Claim against a different Debtor.

10. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

11. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Sixth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

12. Each of the objections by the Debtors to each Claim addressed in the Twenty-Sixth Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C-1, C-2, D, E-1, E-2, E-3, E-4, E-5, and ~~DE-26~~ constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Sixth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

13. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

14. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the

service and filing of a separate memorandum of law is deemed satisfied by the  
Twenty-Sixth Omnibus Claims Objection.

Dated: New York, New York  
March \_\_, 2008

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UNITED STATES BANKRUPTCY JUDGE

# **EXHIBIT C**

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee

Company	Contact	Address1	Address2	City	State	Zip
Carolina Forge Co Meadville Forge Co	James M Lawniczak Nathan A Wheatley	Calfee Halter & Griswold LLP	1400 McDonald Investment Ctr 800 Superior Ave	Cleveland	OH	44114
Longacre Master Fund Ltd	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman	Kasowitz Benson Torres & Friedman LLP	1633 Broadway	New York	NY	10019
Liquidity Solutions Inc	Dana P Kane	One University Plz Ste 312		Hackensack	NJ	07601-0000

## **EXHIBIT D**

Hearing Date: March 19, 2008  
Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-SEVENTH  
OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(b) AND  
FED. R. BANKR. P. 3007 TO CERTAIN CLAIMS TO IMPLEMENT  
CURE PAYMENTS AND MODIFY GENERAL  
UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-SEVENTH  
OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby submit this Omnibus Reply In Support Of Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General Unsecured Claims By Amount Of Cure Payments (Docket No. 12687) (the "Twenty-Seventh Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twenty-Seventh Omnibus Claims Objection on February 15, 2008, seeking entry of an order revising, upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, (a) the classification with respect to certain Claims, as that term is defined in 11 U.S.C. § 101(5), due to cure payments that the Debtors expect to make on account of the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), (b) the classification with respect to certain Claims that have been modified pursuant to prior orders due to cure payments that the Debtors expect to make on account of a Contract Assumption, and (c) the classification with respect to certain Claims, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, and all of which are subject to prior orders that modified the classification of such claims due to cure payments that the Debtors expect to make on account of a Contract Assumption.

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<sup>1</sup> Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twenty-Seventh Omnibus Claims Objection.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twenty-Seventh Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twenty-Seventh Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on March 12, 2008.

3. As of March 17, 2008 at 12:00 p.m. (prevailing Eastern time), the Debtors had received three timely-filed formal docketed responses (collectively, the "Responses") to the Twenty-Seventh Omnibus Claims Objection. In the aggregate, the Responses cover eight Claims. Attached hereto as Exhibit A is a chart summarizing each of the Responses and listing the eight Claims for which a Response was filed. The Response filed by Carolina Forge Co. and Meadville Forging Co. (Docket No. 12854) (the "Resolved Response") pertaining to proof of claim number 10703 has been resolved and withdrawn pursuant to the Withdrawal of Objections of (I) Carolina Forge Co. and Meadville Forging Co. to the Notice of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Qualified Bidders in Connection to Sale of Debtors' Bearing Business and (II) Carolina Forge Co. to Debtor's Twenty Seventh Omnibus Objection Pursuant to 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain Claims to Implement Cure Payments and Modify General Unsecured Claims by Amount of Cure Payment (Docket No. 13113).

4. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims entered on December 6, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the hearing with respect to each of the seven Claims for which a Response was filed, other than the Resolved Response, will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

5. Attached hereto as Exhibit B is the revised proposed order in respect of the Twenty-Seventh Omnibus Claims Objection (the "Revised Proposed Order"),<sup>2</sup> which reflects the adjournment of the hearings with respect to the Claims for which Responses were filed, other than proof of claim number 10703. Such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order.

6. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twenty-Seventh Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

7. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

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<sup>2</sup> Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twenty-Seventh Omnibus Claims Objection.

WHEREFORE the Debtors respectfully request that this Court (a) enter the Revised Order, (b) adjourn the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) grant the Debtors such other and further relief as is just.

Dated: New York, New York  
March 18, 2008

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.

John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti

Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

**Exhibit A**

**In re Delphi Corporation, et al., Case No. 05-44481 (RDD)**

***Responses To The Debtors' Twenty-Seventh Omnibus Claims Objection  
Organized By Respondent<sup>1</sup>***

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT <sup>2</sup>
1.	Carolina Forge Co. And Meadville Forging Co. (Docket No. 12854)	10703	Carolina Forge Co. and Meadville Forging Co. have withdrawn their response to the Debtors' Twenty-Seventh Omnibus Claims Objection (the "Objection") (Docket No. 13113).	Claims asserting reclamation subject to prior orders, modification, and cure	Modified
2.	Longacre Master Fund Ltd. (Docket No. 13089)	9647	Longacre Master Fund Ltd. ("Longacre") disagrees with the Debtors' Objection to reclassify proof of claim no. 9647. Longacre disagrees that Park Enterprises of Rochester, Inc. ("Park") holds proof of claim no. 9647 because Park transferred the claim to Longacre. Longacre further asserts that the Objection is improper because proof of claim no. 16395, a sub judice claim, amends and replaces proof of claim no. 9647. Therefore until the Court adjudicates proof of claim no. 16395, any Objection to reclassify proof of claim no. 9647 should be denied on the grounds that allowance of proof of claim no. 16395 would moot the relief sought with respect to proof of claim no. 9647. Longacre attaches its response to the Ninth Omnibus Claims Objection.	Claims asserting reclamation subject to prior orders, modification, and cure	Adjourned

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<sup>1</sup> This chart reflects all Responses entered on the docket as of Monday, March 17, 2008 at 12:00 p.m. (prevailing Eastern time).

<sup>2</sup> This chart reflects all resolutions or proposals as of Monday, March 17, 2008 at 12:00 p.m. (prevailing Eastern time).

	<b>RESPONSE</b>	<b>PROOF OF CLAIM NOS.</b>	<b>SUMMARY OF RESPONSE</b>	<b>BASIS FOR OBJECTION</b>	<b>TREATMENT<sup>2</sup></b>
3.	Liquidity Solutions (Docket No. 13093)	a) 15493, 15469, 7289, 11854  b) 2387, 805	Liquidity Solutions, Inc. d/b/a Revenue Management ("LSI"), as assignee of certain original creditors, does not object to the reclassification of proofs of claim nos. 15493, 2387, 15469, 7289, 11854, and 805. LSI requests, however, that payment of the cure amounts be remitted directly to LSI, the current owner of the claims. LSI argues that the Debtors' arguments for dealing only with contract counterparties – upholding the integrity of the cure process and preventing interference with the Debtors' relationship with the counterparties – are moot because all that is left is the ultimate payment of cure.	a) Claims subject to modification due to cure  b) Claims subject to prior orders and to modification due to cure	Adjourned

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
: In re : Chapter 11  
: :  
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
: :  
: Debtors. : (Jointly Administered)  
: :  
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
MODIFYING CERTAIN CLAIMS TO IMPLEMENT CURE PAYMENTS AND  
MODIFY GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS  
IDENTIFIED IN TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b)  
And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify  
General Unsecured Claims By Amount Of Cure Payments, dated February 15, 2008 (the  
"Twenty-Seventh Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation ("Delphi") and certain of  
its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases  
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Seventh  
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause  
appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, and A-3 hereto was properly and timely served with a copy of the Twenty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Seventh Omnibus Claims Objection. No other or further notice of the Twenty-Seventh Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Seventh Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Seventh Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto will be satisfied in whole or in part by Cure Payments (the "Exhibit A-1 Claims").

D. The Claims listed on Exhibit A-2 hereto were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments (the "Exhibit A-2 Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit A-3 hereto will be satisfied in whole or in part by Cure Payments, such Claims (a) state the incorrect amount or are overstated and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Exhibit A-3 Claims").

F. The relief requested in the Twenty-Seventh Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-1 hereto shall be revised to reflect classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-1 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-1 Claim. The Exhibit A-1 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-2 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-2 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. The Exhibit A-2 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

3. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-3 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-3 shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-3 hereto, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. The Exhibit A-3 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

4. For clarity, Exhibit C hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits A-1, A-2, A-3, B-1, B-2, and B-3 and Exhibit D sets forth each of the Claims referenced on Exhibits A-1, A-2, A-3, B-1, B-2, and B-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

5. The hearing regarding the objection to the Claims listed on Exhibits B-1, B-2, and B-3 hereto, for which a Response to the Twenty-Seventh Omnibus Claims Objection

has been filed and served and which has not been resolved by the parties, shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order.

6. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Seventh Omnibus Claims Objection.

7. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

8. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

9. Each of the objections by the Debtors to each Claim addressed in the Twenty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, A-3, B-1, B-2, and B-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

10. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

11. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Seventh Omnibus Claims Objection.

Dated: New York, New York  
March \_\_, 2008

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UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$171,798.50 Filing Creditor Name and Address: ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393		Claim Holder Name and Address ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393		Modified Total: \$171,798.50	
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$171,798.50	<u>Secured</u> _____ <u>Priority</u> \$169,414.09 <u>Unsecured</u> \$2,384.41	<u>Secured</u> _____ <u>Priority</u> \$169,414.09 <u>Unsecured</u> \$2,384.41
Claim: 7838 Date Filed: 06/12/2006 Docketed Total: \$1,434,038.60 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Modified Total: \$1,434,038.60	
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$1,434,038.60	<u>Secured</u> _____ <u>Priority</u> \$1,321,418.01 <u>Unsecured</u> \$112,620.59	<u>Secured</u> _____ <u>Priority</u> \$1,321,418.01 <u>Unsecured</u> \$112,620.59
Claim: 8722 Date Filed: 06/28/2006 Docketed Total: \$128,098.75 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL INDUSTRIES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Modified Total: \$128,098.75	
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$128,098.75	<u>Secured</u> _____ <u>Priority</u> \$101,811.00 <u>Unsecured</u> \$26,287.75	<u>Secured</u> _____ <u>Priority</u> \$101,811.00 <u>Unsecured</u> \$26,287.75
Claim: 7491 Date Filed: 06/05/2006 Docketed Total: \$1,617,353.43 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL SEMICONDUCTOR CORP 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Modified Total: \$1,617,353.43	
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$1,617,353.43	<u>Secured</u> _____ <u>Priority</u> \$1,548,203.43 <u>Unsecured</u> \$69,150.00	<u>Secured</u> _____ <u>Priority</u> \$1,548,203.43 <u>Unsecured</u> \$69,150.00

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
<p>Claim: 7091 Date Filed: 05/30/2006 Docketed Total: \$61,342.54 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL FABRICATING 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>		<p>Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Docketed Total:  \$61,342.54</p>	<p>Modified Total:  \$61,342.54</p>	
<p>Claim: 15781 Date Filed: 08/01/2006 Docketed Total: \$552,858.63 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR KICKHAFFER MANUFACTURING COMPANY 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</p>		<p>Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797</p>	<p>Docketed Total:  \$552,858.63</p>	<p>Modified Total:  \$552,858.63</p>	
<p>Claim: 6802 Date Filed: 05/24/2006 Docketed Total: \$12,030.60 Filing Creditor Name and Address: COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA, 06300-230 PORTUGAL</p>		<p>Claim Holder Name and Address COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA, 06300-230 PORTUGAL</p>	<p>Docketed Total:  \$12,030.60</p>	<p>Modified Total:  \$12,030.60</p>	

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 11257 Date Filed: 07/27/2006 Docketed Total: \$7,433.25 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108		Claim Holder Name and Address CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 60108			
		<u>Case Number*</u> 05-44612	Docketed Total: \$7,433.25	<u>Secured</u> \$7,433.25	Modified Total: \$7,433.25
			<u>Priority</u> \$7,433.25	<u>Unsecured</u> \$7,433.25	Priority \$7,433.25
Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$34,134.78 Filing Creditor Name and Address: DAWLEN CORP 2029 MICOR DR PO BOX 884 JACKSON, MI 49203		Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022			
		<u>Case Number*</u> 05-44640	Docketed Total: \$34,134.78	<u>Secured</u> \$34,134.78	Modified Total: \$34,134.78
			<u>Priority</u> \$34,134.78	<u>Unsecured</u> \$34,134.78	Priority \$29,282.34
Claim: 2063 Date Filed: 02/21/2006 Docketed Total: \$108,786.45 Filing Creditor Name and Address: EMERSON & CUMING INC 46 MANNING RD BILLERICA, MA 01821		Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019			
		<u>Case Number*</u> 05-44640	Docketed Total: \$108,786.45	<u>Secured</u> \$108,786.45	Modified Total: \$108,786.45
			<u>Priority</u> \$108,786.45	<u>Unsecured</u> \$108,786.45	Priority \$50,281.87
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$95,890.67 Filing Creditor Name and Address: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606		Claim Holder Name and Address INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606			
		<u>Case Number*</u> 05-44610	Docketed Total: \$95,890.67	<u>Secured</u> \$95,890.67	Modified Total: \$95,890.67
			<u>Priority</u> \$95,890.67	<u>Unsecured</u> \$95,890.67	Priority \$23,832.37

\*See Exhibit C for a listing of debtor entities by case number.

**CLAIM AS MODIFIED**

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 5452 Date Filed: 05/10/2006 Docketed Total: \$115,659.16 Filing Creditor Name and Address: METFORM CORP PO BOX 98733 CHICAGO, IL 60693		Claim Holder Name and Address METFORM CORP PO BOX 98733 CHICAGO, IL 60693		Modified Total: \$115,659.16	
		<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>
			\$115,659.16	\$115,327.17	\$331.99
Claim: 9025 Date Filed: 07/05/2006 Docketed Total: \$38,277.25 Filing Creditor Name and Address: PRECISION METAL PARTS INC 4725 28TH ST N ST PETERSBURG, FL 33714		Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202		Modified Total: \$38,277.25	
		<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>
			\$38,277.25	\$38,277.25	
Claim: 8667 Date Filed: 06/27/2006 Docketed Total: \$6,688.50 Filing Creditor Name and Address: STEPHENSON & LAWYER INC PO BOX 8834 GRAND RAPIDS, MI 49518-8834		Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302		Modified Total: \$6,688.50	
		<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>	<u>Secured</u> <u>Priority</u> <u>Unsecured</u>
			\$6,688.50	\$6,688.50	

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED			
<p>Claim: 2215</p> <p>Date Filed: 03/08/2006</p> <p>Docketed Total: \$2,499.20</p> <p>Filing Creditor Name and Address:</p> <p>SUMIDA TRADING PTE LTD</p> <p>996 BENDERMEER RD</p> <p>NO 04 05 TO 06339944</p> <p>SINGAPORE</p>		<p>Claim Holder Name and Address</p> <p>SUMIDA TRADING PTE LTD</p> <p>996 BENDERMEER RD</p> <p>NO 04 05 TO 06339944</p> <p>SINGAPORE</p>		<p>Docketed Total:</p> <p><b>\$2,499.20</b></p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$2,499.20</b></p>	<p><u>Case Number*</u></p> <p>05-44640</p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$2,499.20</b></p>
<p>Claim: 16422</p> <p>Date Filed: 11/17/2006</p> <p>Docketed Total: \$123,994.71</p> <p>Filing Creditor Name and Address:</p> <p>TEMPEL STEEL CO</p> <p>5500 N WOLCOTT AVE</p> <p>CHICAGO, IL 60640-1020</p>		<p>Claim Holder Name and Address</p> <p>LONGACRE MASTER FUND LTD</p> <p>810 SEVENTH AVE 22ND FL</p> <p>NEW YORK, NY 10019</p>		<p>Docketed Total:</p> <p><b>\$123,994.71</b></p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$123,994.71</b></p>	<p><u>Case Number*</u></p> <p>05-44640</p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$123,994.71</b></p>
<p>Claim: 2144</p> <p>Date Filed: 02/27/2006</p> <p>Docketed Total: \$386,835.08</p> <p>Filing Creditor Name and Address:</p> <p>TOYOTA TSUSHO AMERICA INC</p> <p>ZEICHNER ELLMAN &amp; KRAUSE</p> <p>LLP</p> <p>575 LEXINGTON AVE</p> <p>NEW YORK, NY 10022</p>		<p>Claim Holder Name and Address</p> <p>HAIN CAPITAL HOLDINGS LLC</p> <p>301 RTE 17 6TH FL</p> <p>RUTHERFORD, NJ 07070</p>		<p>Docketed Total:</p> <p><b>\$386,835.08</b></p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$386,835.08</b></p>	<p><u>Case Number*</u></p> <p>05-44640</p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$386,835.08</b></p>
<p>Claim: 12377</p> <p>Date Filed: 07/28/2006</p> <p>Docketed Total: \$1,792.00</p> <p>Filing Creditor Name and Address:</p> <p>TROSTEL LIMITED FORMERLY</p> <p>KNOWN AS TROSTEL ALBERT</p> <p>PACKING</p> <p>901 MAXWELL ST</p> <p>LAKE GENEVA, WI 53147</p>		<p>Claim Holder Name and Address</p> <p>CONTRARIAN FUNDS LLC</p> <p>411 W PUTNAM AVE STE 225</p> <p>GREENWICH, CT 06830</p>		<p>Docketed Total:</p> <p><b>\$1,792.00</b></p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$1,792.00</b></p>	<p><u>Case Number*</u></p> <p>05-44567</p>	<p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$1,792.00</b></p>

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 3975 Date Filed: 05/01/2006 Docketed Total: \$37,375.63 Filing Creditor Name and Address: UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST S HOLLAND, IL 60473		Claim Holder Name and Address UNIVERSAL METAL SERVICE EFT 16655 S CANAL ST S HOLLAND, IL 60473			
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$37,375.63	<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> \$35,706.85 <u>Unsecured</u> \$1,668.78
			\$37,375.63		\$35,706.85
Claim: 8588 Date Filed: 06/26/2006 Docketed Total: \$7,426.04 Filing Creditor Name and Address: VIBRACOUSTIC GMBH & CO KG HOHNER WEG 2 4 D 69465 WEINHEIM, GERMANY		Claim Holder Name and Address VIBRACOUSTIC GMBH & CO KG HOHNER WEG 2 4 D 69465 WEINHEIM, GERMANY			
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$7,426.04	<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> \$7,354.65 <u>Unsecured</u> \$71.39
			\$7,426.04		\$7,354.65
Claim: 9453 Date Filed: 07/13/2006 Docketed Total: \$8,949.08 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484		Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWICH PL SHELTON, CT 06484			
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$8,949.08	<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> \$8,949.08 <u>Unsecured</u> _____
			\$8,949.08		\$8,949.08
Claim: 16301 Date Filed: 09/12/2006 Docketed Total: \$58,295.21 Filing Creditor Name and Address: WAUCONDA TOOL AND ENGR CO EFT 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424		Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202			
		<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> _____ <u>Unsecured</u> \$58,295.21	<u>Case Number*</u> 05-44640	<u>Secured</u> _____ <u>Priority</u> \$57,024.21 <u>Unsecured</u> \$1,271.00
			\$58,295.21		\$57,024.21

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED		CLAIM AS MODIFIED	
Claim: 8685 Date Filed: 06/27/2006 Docketed Total: \$36,363.34 Filing Creditor Name and Address: WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402		Docketed Total:	Modified Total:	
	Case Number** 05-44640	Secured Priority Unsecured \$36,363.00 \$36,363.00		Case Number** 05-44640	Secured Priority Unsecured \$20,741.46 \$15,621.54 \$20,741.46 \$15,621.54
	Claim Holder Name and Address WELWYN COMPONENTS LTD ROBINSON BRADSHAW & HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246		Docketed Total:	Modified Total:	
	Case Number** 05-44640	Secured Priority Unsecured \$0.34 \$0.34		Case Number** 05-44640	Secured Priority Unsecured \$0.00 \$0.00 \$0.34 \$0.00
		Total Claims To Be Modified: 26 Total Amount As Docketed: \$13,529,958.56 Total Amount As Modified: \$13,529,958.56			

\*See Exhibit C for a listing of debtor entities by case number.

EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 1729 Date Filed: 01/31/2006 Docketed Total: \$ 154,411.76 Filing Creditor Name and Address: ADRONICS ELROB MFG CORP 9 SAND PARK RD CEDAR GROVE, NJ 07003	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$154,411.76 <b>\$154,411.76</b>	Modified Total:     <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$1,400.00 <b>\$1,400.00</b>  <u>Unsecured</u> \$153,011.76 <b>\$153,011.76</b>
Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$ 127,102.34 Filing Creditor Name and Address: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$127,102.34 <b>\$127,102.34</b>	Modified Total:     <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$40,693.31 <b>\$40,693.31</b>  <u>Unsecured</u> \$80,222.67 <b>\$80,222.67</b>
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$ 78,385.24 Filing Creditor Name and Address: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$78,385.24 <b>\$78,385.24</b>	Modified Total:     <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$55,331.87 <b>\$55,331.87</b>  <u>Unsecured</u> \$1,596.44 <b>\$1,596.44</b>

\*See Exhibit C for a listing of debtor entities by case number.

Page 1 of 26

\*\*\*UNL denotes an unliquidated claim

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**CLAIM AS MODIFIED**

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***  
**CLAIM AS DOCKETED \*\*\***

<b>CLAIM TO BE MODIFIED</b>		<b>CLAIM AS MODIFIED</b>	
<p>Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$ 59,444.55 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$59,444.55</p> <p>Docketed Total: <b>\$59,444.55</b></p>	<p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$48,178.07</p> <p>Unsecured \$5,732.00</p> <p>Modified Total: <b>\$53,910.07</b></p>	
<p>Claim: 2904 Date Filed: 04/27/2006 Docketed Total: \$ 1,944,373.96 Filing Creditor Name and Address: ANALOG DEVICES INC 3 TECHNOLOGY WY NORWOOD, MA 02062-9106</p>	<p>Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS &amp; CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$1,944,373.96</p> <p>Docketed Total: <b>\$1,944,373.96</b></p>	<p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$1,732,833.96</p> <p>Unsecured \$211,540.00</p> <p>Modified Total: <b>\$1,944,373.96</b></p>	

\*See Exhibit C for a listing of debtor entities by case number.

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
Claim: 12230 Date Filed: 07/28/2006 Docketed Total: \$ 240,942.30 Filing Creditor Name and Address: ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226	Claim Holder Name and Address ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 48226	Docketed Total:  Priority Secured Unsecured Case Number* 05-44481	Docketed Total:  Priority Secured Unsecured Case Number* 05-44481	Modified Total:  Priority Secured Unsecured Case Number* 05-44640	Modified Total:  Priority Secured Unsecured Case Number* 05-44640
Claim: 2164 Date Filed: 03/01/2006 Docketed Total: \$ 369,751.60 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:  Priority Secured Unsecured Case Number* 05-44481	Docketed Total:  Priority Secured Unsecured Case Number* 05-44481	Modified Total:  Priority Secured Unsecured Case Number* 05-44640	Modified Total:  Priority Secured Unsecured Case Number* 05-44640
Claim: 2164 Date Filed: 03/01/2006 Docketed Total: \$ 369,751.60 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Docketed Total:  Priority Secured Unsecured Case Number* 05-44640	Docketed Total:  Priority Secured Unsecured Case Number* 05-44640	Modified Total:  Priority Secured Unsecured Case Number* 05-44640	Modified Total:  Priority Secured Unsecured Case Number* 05-44640

\*See Exhibit C for a listing of debtor entities by case number.

\*\*\* UNL denotes an unliquidated claim

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<p>Claim: 2090 Date Filed: 02/21/2006 Docketed Total: \$ 467,697.04 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Claim Holder Name and Address ASM CAPITAL 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Docketed Total: <b>\$467,697.04</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$467,697.04</p> <p><b>\$467,697.04</b></p>	<p>Modified Total:</p> <p><u>Secured</u></p> <p><u>Priority</u> \$23,355.60</p> <p><u>Unsecured</u> \$442,461.61</p> <p><b>\$23,355.60</b> <b>\$442,461.61</b></p>	
<p>Claim: 4898 Date Filed: 05/05/2006 Docketed Total: \$ 113,976.02 Filing Creditor Name and Address: ATG PRECISION PRODUCTS LLC 7545 N HAGGERTY RD CANTON, MI 48187</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p>	<p>Docketed Total: <b>\$113,976.02</b></p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$113,976.02</p> <p><b>\$113,976.02</b></p>	<p>Modified Total:</p> <p><u>Secured</u></p> <p><u>Priority</u> \$53,111.80</p> <p><u>Unsecured</u> \$60,192.36</p> <p><b>\$53,111.80</b> <b>\$60,192.36</b></p>	
<p>Claim: 1165 Date Filed: 12/14/2005 Docketed Total: \$ 1,280,342.50 Filing Creditor Name and Address: ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</p>	<p>Claim Holder Name and Address ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131</p>	<p>Docketed Total: <b>\$1,280,342.50</b></p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,280,342.50</p> <p><b>\$1,280,342.50</b></p>	<p>Modified Total:</p> <p><u>Secured</u></p> <p><u>Priority</u> \$652,315.00</p> <p><u>Unsecured</u> \$570,000.00</p> <p><b>\$652,315.00</b> <b>\$570,000.00</b> <b>\$46,512.00</b> <b>\$616,512.00</b></p>	

\*See Exhibit C for a listing of debtor entities by case number.

\*\*\* UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
Claim: 1081 Date Filed: 12/02/2005 Docketed Total: \$ 60,182.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAELTEN AUSTRIA	Claim Holder Name and Address AUSTRIAMICROSYSTEMS AG AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAELTEN UNTERPREMSTAELTEN, A 8141 AUSTRIA	Docketed Total: \$60,182.00	Secured _____ Unsecured \$60,182.00 \$60,182.00	Case Number* 05-44481	Modified Total: \$60,182.00 \$60,182.00
Claim: 8141 Date Filed: 06/19/2006 Docketed Total: \$ 34,290.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAELTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA	Claim Holder Name and Address AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAELTEN UNTERPREMSTAELTEN, A-8141 AUSTRIA	Docketed Total: \$34,290.00	Secured _____ Unsecured \$34,290.00 \$34,290.00	Case Number* 05-44481	Modified Total: \$1,770.00 \$1,770.00
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$ 31,570.05 Filing Creditor Name and Address: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total: \$31,570.05	Secured _____ Unsecured \$31,570.05 \$31,570.05	Case Number* 05-44481	Modified Total: \$28,335.20 \$25,309.20 \$25,309.20 \$3,026.00 \$3,026.00

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
<p>Claim: 6683 Date Filed: 05/23/2006 Docketed Total: \$ 43,850.88 Filing Creditor Name and Address: BOURNS INC 1200 COLUMBIA AVE RIVERSIDE, CA 92507</p>		<p>Claim Holder Name and Address BOURNS INC 1200 COLUMBIA AVE RIVERSIDE, CA 92507</p>				<p>Modified Total: <b>\$26,969.88</b></p>			
		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$43,850.88</b>			<b>\$26,969.88</b>	
<p>Claim: 16300 Date Filed: 09/12/2006 Docketed Total: \$ 54,069.91 Filing Creditor Name and Address: BRAININ ADVANCE INDUSTRIES INC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424</p>		<p>Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p>				<p>Modified Total: <b>\$52,577.79</b></p>			
		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$54,069.91</b>			<b>\$46,949.22</b>	<b>\$5,628.57</b>
<p>Claim: 1898 Date Filed: 02/08/2006 Docketed Total: \$ 3,086.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>		<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>				<p>Modified Total: <b>\$2,994.00</b></p>			
		<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$3,086.40</b>			<b>\$2,994.00</b>	

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<p>Claim: 1901 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	<p><u>Modified Total:</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	
<p>Claim: 1902 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	<p><u>Modified Total:</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$3,190.40</p> <p><u>Unsecured</u></p> <p><b>\$3,190.40</b></p>	
<p>Claim: 1907 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u> \$6,425.10</p> <p><u>Unsecured</u></p> <p><b>\$6,425.10</b></p>	<p><u>Modified Total:</u></p> <p><u>Priority</u> \$6,425.10</p> <p><u>Unsecured</u></p> <p><b>\$6,425.10</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$6,425.10</p> <p><u>Unsecured</u></p> <p><b>\$6,425.10</b></p>	

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<p>Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p>Docketed Total: <b>\$6,425.10</b></p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> _____</p> <p><u>Priority</u> \$6,425.10</p> <p><u>Unsecured</u> _____</p>	<p>Modified Total: <b>\$6,425.10</b></p> <p><u>Secured</u> _____</p> <p><u>Priority</u> \$6,425.10</p> <p><u>Unsecured</u> _____</p>
<p>Claim: 5580 Date Filed: 05/10/2006 Docketed Total: \$ 36,593.40 Filing Creditor Name and Address: CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N HARMONY CIRCLE ANAHEIM, CA 92807</p>	<p>Claim Holder Name and Address CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N HARMONY CIRCLE ANAHEIM, CA 92807</p>	<p>Docketed Total: <b>\$36,593.40</b></p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> _____</p> <p><u>Priority</u> _____</p> <p><u>Unsecured</u> \$36,593.40</p>	<p>Modified Total: <b>\$34,026.60</b></p> <p><u>Secured</u> _____</p> <p><u>Priority</u> \$34,026.60</p> <p><u>Unsecured</u> _____</p>
<p>Claim: 14246 Date Filed: 07/31/2006 Docketed Total: \$ 224,664.10 Filing Creditor Name and Address: CINCH CONNECTORS INC MUCH SHELST FREED DENENBERG AMENT &amp; RUBENSTEIN PC 191 N WACKER DR STE 1800 CHICAGO, IL 60606</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p>	<p>Docketed Total: <b>\$224,664.10</b></p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u> \$224,664.10</p> <p><u>Priority</u> _____</p> <p><u>Unsecured</u> <b>\$224,664.10</b></p>	<p>Modified Total: <b>\$220,052.15</b></p> <p><u>Secured</u> _____</p> <p><u>Priority</u> \$220,052.15</p> <p><u>Unsecured</u> _____</p>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<p>Claim: 2550 Date Filed: 04/04/2006 Docketed Total: \$ 148,987.53 Filing Creditor Name and Address: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA 1751 E MAIN ST DUNCAN, SC 29334</p>	<p>Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Docketed Total: <b>\$148,987.53</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$148,987.53</p> <p><b>\$148,987.53</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$79,631.21</p> <p><u>Unsecured</u> \$68,361.32</p> <p><b>\$79,631.21</b> <b>\$68,361.32</b></p>	<p>Modified Total: <b>\$147,992.53</b></p>
<p>Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$ 71,255.39 Filing Creditor Name and Address: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY &amp; SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</p>	<p>Claim Holder Name and Address DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY &amp; SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</p>	<p>Docketed Total: <b>\$71,255.39</b></p>	<p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$71,255.39</p> <p><b>\$71,255.39</b></p>	<p><u>Case Number*</u> 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u> \$32,602.50</p> <p><u>Unsecured</u> \$36,784.51</p> <p><b>\$32,602.50</b> <b>\$36,784.51</b></p>	<p>Modified Total: <b>\$69,387.01</b></p>
<p>Claim: 13932 Date Filed: 07/31/2006 Docketed Total: \$ 62,028.00 Filing Creditor Name and Address: ENGINEERED SINTERED COMPONENTS INC 250 OLD MURDOCK RD TROUTMAN, NC 28166</p>	<p>Claim Holder Name and Address HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070</p>	<p>Docketed Total: <b>\$62,028.00</b></p>	<p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$62,028.00</p> <p><b>\$62,028.00</b></p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$62,028.00</p> <p><u>Unsecured</u></p> <p><b>\$62,028.00</b></p>	<p>Modified Total: <b>\$62,028.00</b></p>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
<p>Claim: 1464 Date Filed: 01/09/2006 Docketed Total: \$ 122,867.13 Filing Creditor Name and Address: ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512</p>		<p>Claim Holder Name and Address ERWIN QUARDER INC 5101 KRAFT AVE SE GRAND RAPIDS, MI 49512</p>				<p>Modified Total: <b>\$100,997.21</b></p>			
		<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$122,867.13</b>			<b>\$82,960.31</b>	<b>\$18,036.90</b>
					<b>\$122,867.13</b>			<b>\$82,960.31</b>	<b>\$18,036.90</b>
<p>Claim: 4741 Date Filed: 05/04/2006 Docketed Total: \$ 168,939.68 Filing Creditor Name and Address: GAGNIER PRODUCTS RKM INC AD CHG PERTL TR 7 9 04 AM 10161 CAPITAL AVE REMOVE EFT 7 10 OAK PK, MI 48237</p>		<p>Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>				<p>Modified Total: <b>\$168,939.68</b></p>			
		<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$168,939.68</b>			<b>\$168,939.68</b>	
					<b>\$168,939.68</b>			<b>\$168,939.68</b>	
<p>Claim: 5510 Date Filed: 05/10/2006 Docketed Total: \$ 43,178.53 Filing Creditor Name and Address: GRINER ENGINEERING INC 2500 N CURRY PIKE BLOOMINGTON, IN 47404-148</p>		<p>Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p>				<p>Modified Total: <b>\$43,177.89</b></p>			
		<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
					<b>\$43,178.53</b>			<b>\$35,334.17</b>	<b>\$7,843.72</b>
					<b>\$43,178.53</b>			<b>\$35,334.17</b>	<b>\$7,843.72</b>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
Claim:	Date Filed:	Filing Creditor Name and Address:	Claim Holder Name and Address	Case Number*	Docketed Total:	Case Number*	Modified Total:	Case Number*	Modified Total:
Claim: 2058 Docketed Total: \$ 49,978.89 Filing Creditor Name and Address: HAERTER STANZ/TECHNIK GMBH GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203 GERMANY	02/17/2006		HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070	05-44481	<u>Priority</u> <u>Unsecured</u> \$49,978.89 <b>\$49,978.89</b>	05-44567	<u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$48,779.88 <b>\$48,779.88</b> \$346.14 <b>\$346.14</b>		
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$ 356,407.35 Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA			HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	05-44481	<u>Priority</u> <u>Unsecured</u> \$356,407.35 <b>\$356,407.35</b>		<u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$155,485.75 <b>\$155,485.75</b> \$130,033.90 <b>\$130,033.90</b>		
Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$ 50,895.80 Filing Creditor Name and Address: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362			AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	05-44640	<u>Priority</u> <u>Unsecured</u> \$50,895.80 <b>\$50,895.80</b>		<u>Priority</u> <u>Secured</u> <u>Unsecured</u> \$47,443.44 <b>\$47,443.44</b> \$3,304.04 <b>\$3,304.04</b>		

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## CLAIM AS MODIFIED

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	CLAIM AS MODIFIED
Claim: 8878 Date Filed: 06/30/2006 Docketed Total: \$ 170,159.62 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE, NC 28246	Claim Holder Name and Address INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900 CHARLOTTE, NC 28246  <u>Case Number*</u> 05-44640  <u>Priority</u> \$3,036.28  <u>Unsecured</u> UNL  <u>Unsecured</u> UNL	Modified Total:  <u>Priority</u> \$1,320.21  <u>Unsecured</u> \$0.00  <u>Case Number*</u> 05-44640  <u>Priority</u> \$1,320.21  <u>Unsecured</u> \$0.00
	Claim Holder Name and Address TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402  <u>Case Number*</u> 05-44640  <u>Priority</u>  <u>Unsecured</u> \$167,123.34  <u>Unsecured</u> \$167,123.34	Modified Total:  <u>Priority</u> \$59,733.34  <u>Unsecured</u> \$99,185.10  <u>Case Number*</u> 05-44640  <u>Priority</u> \$59,733.34  <u>Unsecured</u> \$99,185.10
Claim: 14915 Date Filed: 07/31/2006 Docketed Total: \$ 468,786.87 Filing Creditor Name and Address: JAMESTOWN CONTAINER CORP SPECIALTY PRODUCTS DIV 2345 WALDEN AVE BUFFALO, NY 14225	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022  <u>Case Number*</u> 05-44481  <u>Priority</u>  <u>Unsecured</u> \$468,786.87  <u>Unsecured</u> \$468,786.87	Modified Total:  <u>Priority</u> \$41,833.19  <u>Unsecured</u> \$365,360.61  <u>Case Number*</u> 05-44640  <u>Priority</u> \$41,833.19  <u>Unsecured</u> \$365,360.61

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$ 1,005,284.25 Filing Creditor Name and Address: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,005,284.25 <b>\$1,005,284.25</b>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$959,979.07 <b>\$959,979.07</b>	<u>Unsecured</u> \$36,219.80 <b>\$36,219.80</b>
Claim: 4446 Date Filed: 05/02/2006 Docketed Total: \$ 27,790.40 Filing Creditor Name and Address: KADDIS MANUFACTURING CORPORATION 1100 BEACHAN RD PO BOX 92985 ROCHESTER, NY 14692	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$27,790.40 <b>\$27,790.40</b>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,411.27 <b>\$26,411.27</b>	<u>Unsecured</u>
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$ 1,703,785.68 Filing Creditor Name and Address: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746	Claim Holder Name and Address KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,703,785.68 <b>\$1,703,785.68</b>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,057,952.07 <b>\$1,057,952.07</b>	<u>Unsecured</u> \$597,774.89 <b>\$597,774.89</b>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
<b>Claim: 1615</b> Date Filed: 01/20/2006 Docketed Total: \$ 40,069.37 Filing Creditor Name and Address: KINETICS 10085 SW COMMERCE CIR WILSONVILLE, OR 97070	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$40,069.37	<u>Modified Total:</u>  \$3,301.62  <b>\$3,301.62</b>	<u>Secured</u>	<u>Priority</u>  \$3,301.62	<u>Unsecured</u> \$35,259.90  <b>\$35,259.90</b>
<b>Claim: 9832</b> Date Filed: 07/18/2006 Docketed Total: \$ 268,853.90 Filing Creditor Name and Address: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	Claim Holder Name and Address LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$268,853.90	<u>Modified Total:</u>  \$89,133.08  <b>\$89,133.08</b>	<u>Secured</u>	<u>Priority</u>  \$89,133.08	<u>Unsecured</u> \$132,152.79  <b>\$132,152.79</b>
<b>Claim: 15926</b> Date Filed: 07/26/2006 Docketed Total: \$ 404,986.61 Filing Creditor Name and Address: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	Claim Holder Name and Address M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$404,986.61	<u>Modified Total:</u>  \$145,170.00  <b>\$145,170.00</b>	<u>Secured</u>	<u>Priority</u>  \$145,170.00	<u>Unsecured</u> \$125,651.26  <b>\$125,651.26</b>

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**CLAIM AS MODIFIED**

Claim: 523 Date Filed: 11 / 14 / 2005 Docketed Total: \$ 557,641.90 Filing Creditor Name and Address: MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268	Claim Holder Name and Address  MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268  <u>Case Number*</u> 05-44481	Docketed Total:        <u>Priority</u>	<u>Unsecured</u> \$557,641.90  <b>\$557,641.90</b>	<u>Secured</u>	<u>Modified Total:</u> \$37,664.66  <b>\$37,664.66</b>	<u>Secured</u>        <u>Unsecured</u> \$256,240.79  <b>\$256,240.79</b>
Claim: 8682 Date Filed: 06 / 27 / 2006 Docketed Total: \$ 323,679.01 Filing Creditor Name and Address: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR AUBURN, IN 46706	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <u>Case Number*</u> 05-44481	Docketed Total:        <u>Priority</u>	<u>Unsecured</u> \$323,679.01  <b>\$323,679.01</b>	<u>Secured</u>	<u>Modified Total:</u> \$311,657.59  <b>\$311,657.59</b>	<u>Secured</u>        <u>Unsecured</u> \$8,296.48  <b>\$8,296.48</b>
Claim: 3736 Date Filed: 05 / 01 / 2006 Docketed Total: \$ 3,772.00 Filing Creditor Name and Address: MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735	Claim Holder Name and Address  MOLDTECH INC 1900 COMMERCE PKWY LANCASTER, NY 14086-1735  <u>Case Number*</u> 05-44481	Docketed Total:        <u>Priority</u>	<u>Unsecured</u> \$3,772.00  <b>\$3,772.00</b>	<u>Secured</u>	<u>Modified Total:</u> \$3,772.00  <b>\$3,772.00</b>	<u>Secured</u>        <u>Unsecured</u>      

Page 17 of 26

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED***				CLAIM AS MODIFIED					
Claim: 5390 Date Filed: 05/09/2006 Docketed Total: \$ 995.20 Filing Creditor Name and Address: NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	Claim Holder Name and Address NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	Case Number* 05-44481	Secured	Priority	Unsecured	Modified Total:	Case Number* 05-44567	Secured	Priority	Unsecured	Modified Total:
					\$995.20				\$487.50		
					\$995.20				\$487.50		\$487.50
Claim: 9961 Date Filed: 07/19/2006 Docketed Total: \$ 18,090.00 Filing Creditor Name and Address: OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800	Claim Holder Name and Address OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP 101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800	Case Number* 05-44567	Secured	Priority	Unsecured	Modified Total:	Case Number* 05-44567	Secured	Priority	Unsecured	Modified Total:
			UNL		\$18,090.00				\$18,090.00		
			UNL		\$18,090.00				\$18,090.00		\$18,090.00
Claim: 16558 Date Filed: 02/28/2007 Docketed Total: \$ 389,743.52 Filing Creditor Name and Address: OTTO BOCK POLYURETHANE TECHNOLOGIES INC PENN CTR WEST THREE STE 406 PITTSBURGH, PA 15276	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Case Number* 05-44640	Secured	Priority	Unsecured	Modified Total:	Case Number* 05-44640	Secured	Priority	Unsecured	Modified Total:
					\$245,395.29				\$389,743.52		
					\$245,395.29				\$389,743.52		\$389,743.52

\*See Exhibit C for a listing of debtor entities by case number.

\*\*\* UNL denotes an unliquidated claim

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<p>Claim: 1640 Date Filed: 01/23/2006 Docketed Total: \$ 6,085.80 Filing Creditor Name and Address: P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 60185</p>	<p>Claim Holder Name and Address P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 60185</p>	<p>Docketed Total: \$6,085.80</p>	<p>Modified Total: \$6,085.80</p>	<p>Case Number* 05-44481</p>	<p>Secured Unsecured Priority \$6,085.80 \$6,085.80</p>
<p>Claim: 16376 Date Filed: 10/20/2006 Docketed Total: \$ 590,769.00 Filing Creditor Name and Address: PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT CORP 629 CENTRAL AVE NEW PROVIDENCE, NJ 07974</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p>Docketed Total: \$590,769.00</p>	<p>Modified Total: \$574,127.00</p>	<p>Case Number* 05-44640</p>	<p>Secured Unsecured Priority \$268,845.00 \$305,282.00 \$305,282.00</p>
<p>Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$ 3,010.00 Filing Creditor Name and Address: PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p>	<p>Claim Holder Name and Address PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p>	<p>Docketed Total: \$3,010.00</p>	<p>Modified Total: \$3,010.00</p>	<p>Case Number* 05-44567</p>	<p>Secured Unsecured Priority \$3,010.00 \$3,010.00</p>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***				CLAIM AS MODIFIED			
<b>Claim: 6054</b> Date Filed: 05/16/2006 Docketed Total: \$ 145,734.00 Filing Creditor Name and Address: RADIAL INCORPORATED DBA RADIAL LARSEN ANTENNA TECHNOLOGIES PO BOX 823210 VANCOUVER, WA 98682-0067		Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019		Docketed Total: <b>\$145,734.00</b>		Modified Total: <b>\$145,734.00</b>			
		<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$145,734.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$145,122.20	<u>Unsecured</u> \$611.80
					<b>\$145,734.00</b>			<b>\$145,122.20</b>	<b>\$611.80</b>
<b>Claim: 5966</b> Date Filed: 05/16/2006 Docketed Total: \$ 18,475.70 Filing Creditor Name and Address: RED SPOT CORP PO BOX 418 EVANSVILLE, IN 47703-0418		Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070		Docketed Total: <b>\$18,475.70</b>		Modified Total: <b>\$13,568.75</b>			
		<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,475.70	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$12,023.75	<u>Unsecured</u> \$1,545.00
					<b>\$18,475.70</b>			<b>\$12,023.75</b>	<b>\$1,545.00</b>
<b>Claim: 5967</b> Date Filed: 05/16/2006 Docketed Total: \$ 221,190.88 Filing Creditor Name and Address: RED SPOT PAINT & VARNISH CO IN PO BOX 418 EVANSVILLE, IN 47703-0418		Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070		Docketed Total: <b>\$221,190.88</b>		Modified Total: <b>\$188,028.67</b>			
		<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$221,190.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$179,930.60	<u>Unsecured</u> \$8,098.07
					<b>\$221,190.88</b>			<b>\$179,930.60</b>	<b>\$8,098.07</b>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***  
**CLAIM AS DOCKETED \*\*\***

<b>CLAIM TO BE MODIFIED</b>		<b>CLAIM AS MODIFIED</b>			
<p>Claim: 10494 Date Filed: 07/24/2006 Docketed Total: \$ 198,263.50 Filing Creditor Name and Address: SAFETY COMPONENTS FABRIC EFT TECHNOLOGIES INC 30 EMERY ST GREENVILLE, SC 29605</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u></p>	<p><u>Priority</u> \$85,477.80</p>	<p><u>Unsecured</u> \$112,785.70</p>
				<p><u>Modified Total:</u> \$198,263.50</p>	<p><u>Unsecured</u> \$0.00</p>
				<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u></p>
				<p><u>Priority</u> \$198,263.50</p>	<p><u>Unsecured</u> \$0.00</p>
				<p><u>Modified Total:</u> \$198,263.50</p>	
<p>Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$ 57,501.00 Filing Creditor Name and Address: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154</p>	<p>Claim Holder Name and Address SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154</p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u></p>	<p><u>Priority</u> \$85,477.80</p>	<p><u>Unsecured</u> \$112,785.70</p>
				<p><u>Modified Total:</u> \$57,501.00</p>	<p><u>Unsecured</u> \$34,785.00</p>
				<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u></p>
				<p><u>Priority</u> \$22,716.00</p>	<p><u>Unsecured</u> \$34,785.00</p>
				<p><u>Modified Total:</u> \$22,716.00</p>	
<p>Claim: 1555 Date Filed: 01/17/2006 Docketed Total: \$ 485,490.00 Filing Creditor Name and Address: SANYO SEMICONDUCTOR CORPORATION 2 PARK 80 PLZ W NO 4C SADDLE BROOK, NJ 07663-5817</p>	<p>Claim Holder Name and Address BANK OF AMERICA NA NY1 301 02 01 9 W 57TH ST NEW YORK, NY 10019</p>	<p><u>Case Number*</u> 05-44481</p>	<p><u>Secured</u></p>	<p><u>Priority</u> \$485,490.00</p>	<p><u>Unsecured</u> \$485,490.00</p>
				<p><u>Modified Total:</u> \$485,490.00</p>	<p><u>Unsecured</u> \$464,595.00</p>
				<p><u>Case Number*</u> 05-44640</p>	<p><u>Secured</u></p>
				<p><u>Priority</u> \$464,595.00</p>	<p><u>Unsecured</u> \$464,595.00</p>
				<p><u>Modified Total:</u> \$464,595.00</p>	

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***  
**CLAIM AS DOCKETED \*\*\***

<b>CLAIM AS MODIFIED</b>	
<p>Claim: 1735 Date Filed: 01/31/2006 Docketed Total: \$ 69,421.97 Filing Creditor Name and Address: SCAPA TAPES N A 111 GREAT POND DR WINDSOR, CT 06095</p>	<p>Claim Holder Name and Address SCAPA TAPES N A 111 GREAT POND DR WINDSOR, CT 06095</p> <p>Docketed Total: <b>\$69,421.97</b></p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority \$69,421.97</p> <p>Unsecured</p> <p>Modified Total: <b>\$69,421.97</b></p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$4,160.07</p> <p>Unsecured \$65,261.90</p> <p><b>\$65,261.90</b></p>
<p>Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$ 81,300.76 Filing Creditor Name and Address: SEAL &amp; DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <p>Docketed Total: <b>\$81,300.76</b></p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$81,300.76</p> <p>Modified Total: <b>\$76,102.26</b></p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$64,020.00</p> <p>Unsecured \$12,082.26</p> <p><b>\$12,082.26</b></p>

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
Claim: 8775 Date Filed: 06/30/2006 Docketed Total: \$ 112,408.05 Filing Creditor Name and Address: SILICON LABORATORIES INC 401 B STREET STE 1700 SAN DIEGO, CA 92101	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	Docketed Total: \$102,681.24	Modified Total: \$102,681.24	Case Number* 05-44640	Secured Priority Unsecured \$53,325.00 \$53,325.00
Claim: 4221 Date Filed: 05/01/2006 Docketed Total: \$ 6,030.64 Filing Creditor Name and Address: SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843	Claim Holder Name and Address SILICON LABORATORIES INC 401 B STREET STE 1700 SAN DIEGO, CA 92101	Docketed Total: \$9,726.81	Modified Total: \$9,726.81	Case Number* 05-44640	Secured Priority Unsecured \$0.00 \$0.00
Claim: 4221 Date Filed: 05/01/2006 Docketed Total: \$ 6,030.64 Filing Creditor Name and Address: SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843	Claim Holder Name and Address SPIRAL INDUSTRIES INC 1572 N OLD US HWY 23 HOWELL, MI 48843	Docketed Total: \$6,030.64	Modified Total: \$1,636.03	Case Number* 05-44640	Secured Priority Unsecured \$1,636.03 \$1,636.03

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EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED***				CLAIM AS MODIFIED			
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$ 814,710.90 Filing Creditor Name and Address: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Claim Holder Name and Address  T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613  <u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$814,710.90  \$814,710.90	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$235,458.62  \$235,458.62	<u>Unsecured</u> \$129,252.28  \$129,252.28	Modified Total:   \$364,710.90
Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$ 15,855.76 Filing Creditor Name and Address: TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY	Claim Holder Name and Address  TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY  <u>Case Number*</u> 05-44610	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,855.76  \$15,855.76	<u>Case Number*</u> 05-44610	<u>Secured</u>	<u>Priority</u> \$12,441.73  \$12,441.73	<u>Unsecured</u> \$2,208.72  \$2,208.72	Modified Total:   \$14,650.45
Claim: 1920 Date Filed: 02/08/2006 Docketed Total: \$ 6,716.00 Filing Creditor Name and Address: TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010	Claim Holder Name and Address  TOLLMAN SPRING CO INC 91 ENTERPRISE DR BRISTOL, CT 06010  <u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,716.00  \$6,716.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,176.00  \$5,176.00	<u>Unsecured</u>   	Modified Total:   \$5,176.00

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED ***		CLAIM AS MODIFIED	
<b>Claim: 8715</b> Date Filed: 06/28/2006 Docketed Total: \$ 36,618.89 Filing Creditor Name and Address: TWIST INC PO BOX 177 JAMESTOWN, OH 45335	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total: <b>\$36,618.89</b>	<b>Modified Total:</b> <b>\$33,818.33</b>		
				<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$582.86 \$33,235.47 <b>\$33,235.47</b>
<b>Claim: 222</b> Date Filed: 10/31/2005 Docketed Total: \$ 636,399.79 Filing Creditor Name and Address: US FARATHANE CORPORATION 38000 MOUND RD STERLING HEIGHTS, MI 48310	Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202	Docketed Total: <b>\$636,399.79</b>	<b>Modified Total:</b> <b>\$518,245.12</b>		
				<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$390,902.29 \$127,342.83 <b>\$127,342.83</b>
<b>Claim: 9452</b> Date Filed: 07/13/2006 Docketed Total: \$ 2,675,676.21 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484	Claim Holder Name and Address VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484	Docketed Total: <b>\$2,675,676.21</b>	<b>Modified Total:</b> <b>\$92,156.46</b>		
				<u>Case Number*</u> 05-44481	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$92,156.46 <b>\$92,156.46</b>

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**EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\***

CLAIM TO BE MODIFIED		CLAIM AS DOCKETED***		CLAIM AS MODIFIED		
Claim: 5427 Date Filed: 05/10/2006 Docketed Total: \$ 31,350.84 Filing Creditor Name and Address: VOGELSANG CORP 1790 SWARTHMORE AVE LAKEWOOD, NJ 08701	Claim Holder Name and Address ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797  <u>Case Number*</u> 05-44640	Docketed Total:       <u>Priority</u>       <u>Unsecured</u> \$31,350.84  <b>\$31,350.84</b>	Modified Total:       <u>Secured</u>       <u>Priority</u> \$30,304.80  <b>\$30,304.80</b>			
Claim: 2047 Date Filed: 02/16/2006 Docketed Total: \$ 174,296.44 Filing Creditor Name and Address: WINDSOR MACHINE & STAMPING LTD 5725 OUTER DR RR 1 WINDSOR, ON W9A 6J3 CANADA	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797  <u>Case Number*</u> 05-44481	Docketed Total:       <u>Priority</u>       <u>Unsecured</u> \$174,296.44  <b>\$174,296.44</b>	Modified Total:       <u>Secured</u>       <u>Priority</u> \$156,672.99  <b>\$156,672.99</b>			
		Total Claims to be Modified: 70				
		Total Amount as Docketed: \$20,740,805.07				
		Total Amount as Modified: \$ 16,602,260.24				

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS DOCKETED CLAIM AS MODIFIED**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$ 59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p>	<p>Claim Holder Name and Address AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority _____ Unsecured \$59,414.30</p> <p>Modified Total: \$59,414.30</p>	<p>Modified Total: \$51,678.10</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority \$10,580.29 Unsecured \$41,097.81</p> <p>Modified Total: \$41,097.81</p>
<p>Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$ 215,079.82 Filing Creditor Name and Address: ANGELL DEMMEL NORTH AMERICA INC 1516 STANLEY AVE DAYTON, OH 45404</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority \$46,948.73 Unsecured \$168,131.09</p> <p>Modified Total: \$215,079.82</p>	<p>Modified Total: \$193,346.56</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority \$29,537.87 Unsecured \$163,808.69</p> <p>Modified Total: \$163,808.69</p>
<p>Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$ 778,532.62 Filing Creditor Name and Address: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123</p>	<p>Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Case Number* 05-44481</p> <p>Secured _____ Priority _____ Unsecured \$778,532.62</p> <p>Modified Total: \$778,532.62</p>	<p>Modified Total: \$298,728.34</p> <p>Case Number* 05-44640</p> <p>Secured _____ Priority \$298,728.34 Unsecured \$0.00</p> <p>Modified Total: \$298,728.34</p>

\*See Exhibit C for a listing of debtor entities by case number.

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS BE MODIFIED CLAIM AS DOCKETED CLAIM AS MODIFIED**

<p>Claim: 7659 Date Filed: 06/08/2006 Docketed Total: \$ 298,168.53 Filing Creditor Name and Address: CAPSONIC GROUP LLC 460 S 2ND ST ELGIN, IL 60123</p>	<p>Claim Holder Name and Address REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$298,168.53</p> <p><u>Modified Total:</u> \$298,168.53</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$40,520.25</p> <p><u>Unsecured</u> \$257,648.28</p> <p><u>Modified Total:</u> \$40,520.25</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$468,119.74</p> <p><u>Unsecured</u> \$912,627.52</p> <p><u>Modified Total:</u> \$468,119.74</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>
<p>Claim: 10703 Date Filed: 07/25/2006 Docketed Total: \$ 1,380,747.26 Filing Creditor Name and Address: CAROLINA FORGE COMPANY LLC EFT PO BOX 370 WILSON, NC 27893</p>	<p>Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$197,519.25</p> <p><u>Unsecured</u> \$1,183,228.01</p> <p><u>Modified Total:</u> \$197,519.25</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>
<p>Claim: 16592 Date Filed: 04/05/2007 Docketed Total: \$ 147,474.32 Filing Creditor Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&amp;T PLZ STE 2000 BUFFALO, NY 14203</p>	<p>Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$52,906.09</p> <p><u>Unsecured</u> \$94,568.23</p> <p><u>Modified Total:</u> \$52,906.09</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>	<p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$76,655.00</p> <p><u>Unsecured</u> \$59,021.23</p> <p><u>Modified Total:</u> \$76,655.00</p>

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EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE ***	CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$ 87,775.20 Filing Creditor Name and Address: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538	Claim Holder Name and Address DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$87,775.20  <u>Docketed Total:</u>  \$87,775.20	Modified Total:  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$18,375.47  <u>Unsecured</u> \$64,858.48  \$18,375.47  \$64,858.48
Claim: 273 Date Filed: 11/01/2005 Docketed Total: \$ 953,170.47 Filing Creditor Name and Address: ENGINEERED MATERIALS SOLUTION INC 39 PERRY AVE ATTLEBORO, MA 02703	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070  <u>Case Number*</u> 05-44481  <u>Secured</u> \$311,406.63  <u>Priority</u>  <u>Unsecured</u> \$641,763.84  <u>Docketed Total:</u>  \$641,763.84	Modified Total:  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$944,660.93  <u>Unsecured</u> \$0.00  \$944,660.93  \$0.00
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$ 492,938.78 Filing Creditor Name and Address: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086	Claim Holder Name and Address FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR SUNNYVALE, CA 94086  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$492,938.78  <u>Docketed Total:</u>  \$492,938.78	Modified Total:  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u> \$444,649.18  <u>Unsecured</u> \$25,572.40  \$444,649.18  \$25,572.40

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**In re Delphi Corporation, et al.**  
**Case No. 05-44481 (RDD)**

EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE ***	
CLAIM TO BE MODIFIED	CLAIM AS MODIFIED

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 13773</p> <p>Date Filed: 07/31/2006</p> <p>Docketed Total: \$ 5,721,969.77</p> <p>Filing Creditor Name and Address:</p> <p>HITACHI AUTOMOTIVE</p> <p>PRODUCTS USA INC</p> <p>MINTZ LEVIN COHN FERRIS</p> <p>GLOVSKY AND POPEO PC</p> <p>666 THIRD AVENUE</p> <p>NEW YORK, NY 10017</p>	<p>Claim Holder Name and Address</p> <p>DEUTSCHE BANK SECURITIES INC</p> <p>60 WALL ST 3RD FL</p> <p>NEW YORK, NY 10005</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>Docketed Total: <b>\$27,569.59</b></p> <p><u>\$27,569.59</u></p> <p><b>\$27,569.59</b></p>	<p>Modified Total: <b>\$27,569.59</b></p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$27,569.59</b></p>
	<p>Claim Holder Name and Address</p> <p>GOLDMAN SACHS CREDIT PARTNERS LP</p> <p>C O GOLDMAN SACHS &amp; CO</p> <p>30 HUDSON 17TH FL</p> <p>JERSEY CITY, NJ 07302</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>Docketed Total: <b>\$5,694,400.18</b></p> <p><u>\$5,694,400.18</u></p> <p><b>\$5,694,400.18</b></p>	<p>Modified Total: <b>\$5,694,400.18</b></p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$5,694,400.18</b></p>
<p>Claim: 2186</p> <p>Date Filed: 03/03/2006</p> <p>Docketed Total: \$ 41,085.40</p> <p>Filing Creditor Name and Address:</p> <p>HOSIDEN AMERICA CORPORATION</p> <p>MASUDA FUNAI ET AL</p> <p>203 N LASALLE ST STE 2500</p> <p>CHICAGO, IL 60601</p>	<p>Claim Holder Name and Address</p> <p>FAIR HARBOR CAPITAL LLC</p> <p>875 AVE OF THE AMERICAS STE 2305</p> <p>NEW YORK, NY 10001</p> <p><u>Case Number*</u></p> <p>05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p>Docketed Total: <b>\$41,085.40</b></p> <p><u>\$41,085.40</u></p> <p><b>\$41,085.40</b></p>	<p>Modified Total: <b>\$40,835.40</b></p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u></p> <p><b>\$40,835.40</b></p>

\*See Exhibit C for a listing of debtor entities by case number.

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS BE MODIFIED CLAIM AS DOCKETED CLAIM AS MODIFIED**

<p>Claim: 6943 Date Filed: 05/26/2006 Docketed Total: \$ 806,779.79 Filing Creditor Name and Address: IRISO USA INC 34405 W TWELVE MILE RD STE 237 FARMINGTON HILLS, MI 48331</p>	<p>Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$747,926.37</p> <p><u>Modified Total:</u> \$803,540.39</p> <p><u>Secured</u> \$305,536.74</p> <p><u>Priority</u> \$305,536.74</p> <p><u>Unsecured</u> \$498,003.65</p> <p><u>Modified Total:</u> \$803,540.39</p>
<p>Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$ 1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017</p>	<p>Claim Holder Name and Address JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE NEW YORK, NY 10017</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$572,707.98</p> <p><u>Unsecured</u> \$1,308,594.45</p> <p><u>Modified Total:</u> \$1,881,302.43</p> <p><u>Secured</u> \$974,039.73</p> <p><u>Priority</u> \$974,039.73</p> <p><u>Unsecured</u> \$907,262.70</p> <p><u>Modified Total:</u> \$1,881,302.43</p>
<p>Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$ 1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD TURNERS FALLS, MA 01376</p>	<p>Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,254,523.02</p> <p><u>Modified Total:</u> \$1,253,659.53</p> <p><u>Secured</u> \$1,253,659.53</p> <p><u>Priority</u> \$1,253,659.53</p> <p><u>Unsecured</u></p> <p><u>Modified Total:</u> \$1,253,659.53</p>

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS DOCKETED CLAIM AS MODIFIED**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 12141 Date Filed: 07/28/2006 Docketed Total: \$ 151,106.18 Filing Creditor Name and Address: KICKHAEFER MANUFACTURING CO KMC 1221 SPARK ST PORT WASHINGTON, WI 53074-0348</p>	<p>Claim Holder Name and Address KICKHAEFER MANUFACTURING CO KMC 1221 SPARK ST PO BOX 348 PORT WASHINGTON, WI 53074-0348</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> _____ <u>Priority</u> \$151,106.18 <u>Unsecured</u> _____ <b>\$151,106.18</b></p>	<p>Modified Total: <b>\$151,106.18</b></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> \$151,106.18 <u>Unsecured</u> _____ <b>\$0.00</b></p>
<p>Claim: 13974 Date Filed: 07/31/2006 Docketed Total: \$ 1,659,326.20 Filing Creditor Name and Address: LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> \$1,659,326.20 <u>Unsecured</u> _____ <b>\$1,659,326.20</b></p>	<p>Modified Total: <b>\$1,659,326.20</b></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> \$1,001,417.90 <u>Unsecured</u> \$657,908.30 <b>\$657,908.30</b></p>
<p>Claim: 9989 Date Filed: 07/20/2006 Docketed Total: \$ 203,557.41 Filing Creditor Name and Address: MASTER MOLDED PRODUCTS CORP 1000 DAVIS RD ELGIN, IL 60123</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> \$21,774.05 <u>Unsecured</u> \$181,783.36 <b>\$181,783.36</b></p>	<p>Modified Total: <b>\$203,557.41</b></p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u> _____ <u>Priority</u> \$173,320.54 <u>Unsecured</u> \$30,236.87 <b>\$30,236.87</b></p>

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS BE MODIFIED CLAIM AS DOCKETED CLAIM AS MODIFIED**

<p>Claim: 2229 Date Filed: 03/09/2006 Docketed Total: \$ 360,413.11 Filing Creditor Name and Address: NICHICON AMERICA CORPORATION CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO, IL 60601</p>	<p>Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$360,413.11 \$360,413.11</p>	<p>Modified Total:</p> <p><u>Case Number*</u> 05-44640 05-44567</p> <p><u>Secured</u></p> <p><u>Priority</u> \$317,534.04 \$11,399.82 \$328,933.86</p> <p><u>Unsecured</u> \$16,941.41 \$98.06 \$17,039.47</p>
<p>Claim: 4531 Date Filed: 05/02/2006 Docketed Total: \$ 201,340.46 Filing Creditor Name and Address: NMB TECHNOLOGIES CORPORATION 9730 INDEPENDENCE AVE CHATSWORTH, CA 91311</p>	<p>Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</p> <p><u>Case Number*</u> 05-44481</p> <p><u>Secured</u> \$201,340.46 \$201,340.46</p> <p><u>Priority</u></p> <p><u>Unsecured</u></p>	<p>Modified Total:</p> <p><u>Case Number*</u> 05-44640 05-44507</p> <p><u>Secured</u></p> <p><u>Priority</u> \$84,231.35 \$2,270.00 \$86,501.35</p> <p><u>Unsecured</u> \$111,637.60 \$2,961.51 \$114,599.11</p>
<p>Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$ 1,495,516.58 Filing Creditor Name and Address: ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</p>	<p>Claim Holder Name and Address ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u></p> <p><u>Unsecured</u> \$1,495,516.58 \$1,495,516.58</p>	<p>Modified Total:</p> <p><u>Case Number*</u> 05-44640</p> <p><u>Secured</u></p> <p><u>Priority</u> \$1,326,435.85 \$1,326,435.85</p> <p><u>Unsecured</u> \$63,626.67 \$63,626.67</p>

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**EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\***  
**CLAIM AS DOCKETED CLAIM AS MODIFIED**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 16683 Date Filed: 10/14/2005 Docketed Total: \$ 22,443.37 Filing Creditor Name and Address: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT &amp; MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601</p>	<p>Claim Holder Name and Address SAGAMI AMERICA LTD MASUDA FUNAI EIFERT &amp; MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority \$22,443.37</p> <p>Unsecured</p> <p>Docketed Total: \$22,443.37</p>	<p>Modified Total: \$22,443.37</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$22,443.37</p> <p>Unsecured</p>
<p>Claim: 12258 Date Filed: 07/28/2006 Docketed Total: \$ 1,040,216.50 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101</p>	<p>Claim Holder Name and Address SCFP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$124,235.47</p> <p>Unsecured \$915,981.03</p> <p>Docketed Total: \$1,040,216.50</p>	<p>Modified Total: \$1,031,144.01</p> <p>Case Number* 05-44567 05-44640</p> <p>Secured</p> <p>Priority \$6,457.00 \$1,024,687.01</p> <p>Unsecured \$0.00</p>
<p>Claim: 987 Date Filed: 12/05/2005 Docketed Total: \$ 987,308.58 Filing Creditor Name and Address: TESSY PLASTICS CORP 488 RT S W ELBRIDGE, NY 13060</p>	<p>Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p> <p>Case Number* 05-44481</p> <p>Secured</p> <p>Priority</p> <p>Unsecured \$987,308.58</p> <p>Docketed Total: \$987,308.58</p>	<p>Modified Total: \$782,463.50</p> <p>Case Number* 05-44640</p> <p>Secured</p> <p>Priority \$194,367.09</p> <p>Unsecured \$588,096.41</p>

\*See Exhibit C for a listing of debtor entities by case number.

\*\*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.



**CLAIM AS MODIFIED**

Page 1 of 2

\*See Exhibit C for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11854 Date Filed: 07/28/2006 Docketed Total: \$49,788.00 Filing Creditor Name and Address: ST MARYS CARBON CO INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 7601	Claim Holder Name and Address CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 Case Number*: 05-44640 Secured Priority Unsecured \$49,788.00 Docketed Total: \$43,788.00	Modified Total: \$43,788.00 Case Number*: 05-44640 Secured Priority \$49,788.00 Unsecured Total Claims To Be Modified: 4 Total Amount As Docketed: \$191,295.61 Total Amount As Modified: \$191,295.61

<sup>10</sup> See Exhibit C for a listing of debtor entities by case number.

**EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE \*\*  
CLAIM AS DOCKETED CLAIM AS MODIFIED**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 2387 Date Filed: 03/24/2006 Docketed Total: \$ 61,578.63 Filing Creditor Name and Address: REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name and Address REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Case Number* 05-44640</p> <p>Secured Priority Unsecured</p> <p>Docketed Total: \$61,578.63</p> <p>Unsecured \$61,578.63</p>	<p>Modified Total: \$60,876.94</p> <p>Case Number* 05-44640</p> <p>Secured Priority Unsecured</p> <p>\$49,326.96 \$49,326.96 \$11,549.98</p>
<p>Claim: 805 Date Filed: 11/22/2005 Docketed Total: \$ 310,941.94 Filing Creditor Name and Address: ZYLUX ACOUSTIC CORP 100 EMERSON LN STE 1513 BRIDGEVILLE, PA 15017</p>	<p>Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Case Number* 05-44481</p> <p>Secured Priority Unsecured</p> <p>Docketed Total: \$310,941.94</p> <p>Unsecured \$310,941.94</p>	<p>Modified Total: \$291,767.68</p> <p>Case Number* 05-44640</p> <p>Secured Priority Unsecured</p> <p>\$291,767.68 \$291,767.68</p>
		<p><b>Total Claims to be Modified: 2</b> <b>Total Amount as Docketed: \$372,520.57</b> <b>Total Amount as Modified: \$ 352,644.62</b></p>

\*See Exhibit C for a listing of debtor entities by case number.

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\*\*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT B-3 - ADJOURNED CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE \*\*  
CLAIM AS DOCKETED CLAIM AS MODIFIED

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$ 618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614</p>	<p>Claim Holder Name and Address PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614  Case Number* 05-44481  Secured  Priority  Unsecured \$618,507.09 \$618,507.09</p>	<p>Modified Total: \$618,507.09  Case Number* 05-44640  Secured  Priority \$33,074.09 \$33,074.09  Unsecured \$585,433.00 \$585,433.00</p>
		<p>Total Claims to be Modified: 1 Total Amount as Docketed: \$618,507.09 Total Amount as Modified: \$ 618,507.09</p>

\*See Exhibit C for a listing of debtor entities by case number.

Page 1 of 1

\*\*The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Seventh Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit C - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

## Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
ADRONICS ELROB MFG CORP	1729	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ADVENT TOOL & MOLD INC	123	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ALLIANCE PLASTICS EFT	1683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ALMETALS CO	8455	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
AMERICAN PRODUCTS COMPANY	1163	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	11196	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	14915	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	1615	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	16284	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	6943	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
AMROC INVESTMENTS LLC	7091	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7491	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7706	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	7838	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	8133	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	8576	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC	8722	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC	7838	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL INDUSTRIES INC	8722	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL SEMICONDUCTOR CORP	7491	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL FABRICATING	7091	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE ENTERPRISES INC	8576	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ANALOG DEVICES INC	2904	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC	12230	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC/LONGACRE MASTER FUND LTD	12230	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL	15781	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ASM CAPITAL	2090	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL	2164	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING COMPANY	15781	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION	2164	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC	2090	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL II LP	1683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL II LP	5427	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL LP	1163	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
ASM CAPITAL LP	2047	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ASM CAPITAL LP	2550	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ATG PRECISION PRODUCTS LLC	4898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ATMEL CORPORATION	1165	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BANK OF AMERICA NA	1555	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BELLMAN MELCOR INC	7206	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BOURNS INC	6683	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1901	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1902	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1907	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
BUEHLER MOTOR INC	1908	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC	11854	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CAPSONIC GROUP LLC	7659	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CAROLINA FORGE COMPANY LLC EFT	10703	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
CELTIC PRODUCTS INC	5580	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CINCH CONNECTORS INC	14246	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
COFICAB PORTUGAL COMPANHIA	6802	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CONTRARIAN FUNDS LLC	12377	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CONTRARIAN FUNDS LLC	4741	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
CTS CORPORATION	11257	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
CURTIS SCREW COMPANY LLC	16592	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
CURTIS SCREW COMPANY LLC/MADISON NICHE OPPORTUNITIES LLC	16592	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA	2550	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
DAWLEN CORP	16284	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
DELTA PRODUCTS CORPORATION	15226	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
DEUTSCHE BANK SECURITIES INC/GOLDMAN SACHS CREDIT PARTNERS LP	13773	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
EMERSON & CUMING INC	2063	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
ENGINEERED MATERIALS SOLUTION INC	273	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
ENGINEERED SINTERED COMPONENTS INC	13932	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ERWIN QUARDER INC	1464	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
GAGNIER PRODUCTS RKM INC	4741	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
GOLDMAN SACHS CREDIT PARTNERS LP	2904	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
GOLDMAN SACHS CREDIT PARTNERS LP	8667	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
GRINER ENGINEERING INC	5510	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAERTER STANZTECHNIK GMBH	2058	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	14246	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	2144	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	273	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HAIN CAPITAL HOLDINGS LLC	4898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	5967	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL HOLDINGS LLC	987	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC	8775	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL INVESTORS LLC	13932	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HAIN CAPITAL INVESTORS LLC	2058	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HARRINGTON TOOL AND DIE INC	668	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
HITACHI AUTOMOTIVE PRODUCTS USA INC	13773	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
INFINEON TECHNOLOGIES AG	12400	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION	16255	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	16255	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION	8878	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	8878	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
IRISO USA INC	6943	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JAMESTOWN CONTAINER CORP	14915	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
JEFFY TITE CO INC	8133	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
JPMORGAN CHASE BANK NA	10703	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JPMORGAN CHASE BANK NA	8403	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	14052	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
JUDD WIRE INC	8403	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
KADDIS MANUFACTURING CORPORATION	4446	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
KICKHAEFER MANUFACTURING CO KMC	12141	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
KINETICS	1615	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LDI INCORPORATED	9832	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF APPLIED HANDLING INC/ZYLUX ACOUSTIC CORP	805	EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION	15469	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP	15113	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	10494	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	123	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	12346	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	16376	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	16422	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	16558	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1898	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1901	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1902	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1907	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	1908	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	2063	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	4446	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	4531	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	6054	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
LONGACRE MASTER FUND LTD	6671	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD	8682	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	8715	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
LONGACRE MASTER FUND LTD	9989	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP	13974	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD/SEAL & DESIGN INC	9585	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
M A COM INC	15926	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MACAUTO USA INC	9431	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
MADISON NICHE OPPORTUNITIES LLC	1729	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
MASTER MOLDED PRODUCTS CORP	9989	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
METAL TECHNOLOGIES INC	8682	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
METFORM CORP	5452	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
MOLDTECH INC	3736	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
NICHICON AMERICA CORPORATION	2229	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
NMB TECHNOLOGIES CORPORATION	4531	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
NN BALL AND ROLLER INC	7289	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
OSRAM OPTO SEMICONDUCTORS INC	9961	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
OTTO BOCK POLYURETHANE TECHNOLOGIES INC	16558	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
P J SPRING CO INC	1640	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PANASONIC ELECTRIC WORKS CORP OF AMERICA FKA AROMAT CORP	16376	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PARK ENTERPRISES OF ROCHESTER INC	9647	EXHIBIT B-3 - ADJOURNED CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
PIHER INTERNATIONAL CORP	4278	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
PRECISION METAL PARTS INC	9025	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
RADIALL INCORPORATED DBA RADIALL LARSEN ANTENNA TECHNOLOGIES	6054	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
RED SPOT CORP	5966	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
RED SPOT PAINT & VARNISH CO IN	5967	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	16301	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	5510	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
REDROCK CAPITAL PARTNERS LLC	9025	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC	2387	EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
ROHM ELECTRONICS USA LLC	2482	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SAFETY COMPONENTS FABRIC EFT	10494	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SAGAMI AMERICA LTD	16683	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SANYO SEMICONDUCTOR CORPORATION	1555	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SCAPA TAPES N A	1735	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SEAL & DESIGN INC	9585	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SILICON LABORATORIES INC	8775	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
SPCP GROUP LLC	2229	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12258	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
SPIRAL INDUSTRIES INC	4221	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ST MARY'S CARBON CO INC	11854	EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
STANLEY ELECTRIC SALES OF AMERICA INC	12258	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
STEPHENSON & LAWYER INC	8667	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
SUMIDA TRADING PTE LTD	2215	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
T & L AUTOMATICS INC	11259	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TEMPEL STEEL CO	16422	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TESSY PLASTICS CORP	987	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE

Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
THALER MACHINE COMPANY	6671	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
TOLLMAN SPRING CO INC	1920	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
TOYOTA TSUSHO AMERICA INC	2144	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TPG CREDIT OPPORTUNITIES FUND LP/WELWYN COMPONENTS LTD	8685	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TRANS MATIC MFG CO INC	2065	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
TWIST INC	8715	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
UNIVERSAL METAL SERVICE EFT	3975	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
US FARATHANE CORPORATION	222	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
VIBRACOUSTIC GMBH & CO KG	8588	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
VISHAY AMERICAS INC	9452	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
VISHAY AMERICAS INC	9453	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
VOGELSANG CORP	5427	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
WAUCONDA TOOL AND ENGR CO EFT	16301	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
WELWYN COMPONENTS LTD	8685	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO CURE
WINDSOR MACHINE & STAMPING LTD	2047	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE
ZYLUX ACOUSTIC CORP	805	EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR ORDERS AND TO MODIFICATION DUE TO CURE

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007  
~~TO~~MODIFYING CERTAIN CLAIMS TO IMPLEMENT CURE PAYMENTS AND  
MODIFY  
GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS  
IDENTIFIED IN TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b)  
And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify General  
Unsecured Claims By Amount Of Cure Payments, dated February 15, 2008 (the "Twenty-Seventh  
Omnibus Claims Objection"),<sup>1</sup> of Delphi Corporation ("Delphi") and certain of its subsidiaries and  
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the  
"Debtors"); and upon the record of the hearing held on the Twenty-Seventh Omnibus Claims  
Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

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<sup>1</sup> Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the  
Twenty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:<sup>2</sup>

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, and A-3 hereto was properly and timely served with a copy of the Twenty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Seventh Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Seventh Omnibus Claims Objection. No other or further notice of the Twenty-Seventh Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Seventh Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Seventh Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A-1 hereto will be satisfied in whole or in part by Cure Payments (the "Exhibit A-1 Claims").

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<sup>2</sup> Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

<sup>2</sup> DeltaView comparison of pcdocs://chisr01a/588121/5 and pcdocs://chisr01a/588121/9. Performed on 3/18/2008.

D. The Claims listed on Exhibit A-2 hereto were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments (the "Exhibit A-2 Claims").

E. The Claims listed on Exhibit A-3 hereto will be satisfied in whole or in part by Cure Payments ~~and~~, such Claims (a) state the incorrect amount or are overstated and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Exhibit A-3 Claims").

F. The relief requested in the Twenty-Seventh Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED  
THAT:

1. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-1 hereto shall be revised to reflect classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-1 hereto shall be entitled to assert a

classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-1 Claim. The Exhibit A-1 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-2 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-2 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. The Exhibit A-2 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

3. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-3 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-3 shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-3 hereto, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. The Exhibit A-3 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

4. For clarity, Exhibit BC hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits A-1, A-2, A-3, B-1, B-2, and AB-3 and Exhibit CD sets forth each of the Claims referenced

on Exhibits A-1, A-2, A-3, B-1, B-2, and AB-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

5. The hearing regarding the objection to the Claims listed on Exhibits B-1, B-2, and B-3 hereto, for which a Response to the Twenty-Seventh Omnibus Claims Objection has been filed and served and which has not been resolved by the parties, shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order.

6. ~~5.~~ Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Seventh Omnibus Claims Objection.

7. ~~6.~~ Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

8. ~~7.~~ This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

9. ~~8.~~ Each of the objections by the Debtors to each Claim addressed in the Twenty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, A-3, B-1, B-2, and AB-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

10. ~~9.~~ Kurtzman Carson Consultants LLC is hereby directed to serve this order,  
including exhibits, in accordance with the Claims Objection Procedures Order.

11. ~~10.~~ The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Seventh Omnibus Claims Objection.

Dated: New York, New York  
March \_\_, 2008

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UNITED STATES BANKRUPTCY JUDGE